

Agricultural Experiment Station

BUD 200 ~ Current Unrestricted Expenses
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Montana State University
Agriculture Experiment Station
Current Unrestricted Expenses
Fiscal Year 2009

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2008	Percent Of Total Expense	Budget FY 2009	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,689,688	25.99%	5,622,836	36.31%	19.90%
Contract Administrative	611ADM	88,766	0.49%	96,459	0.62%	8.67%
Classified	611CLS	1,683,091	9.33%	1,763,314	11.39%	4.77%
Graduate Assistants	611GST	318,156	1.76%	299,987	1.94%	-5.71%
Contract Professional	611PRF	1,820,356	10.09%	1,774,853	11.46%	-2.50%
Other Salaries	612OTS	279,895	1.55%	276,853	1.79%	-1.09%
Other Compensation	613OTC	3,226	0.02%	800	0.01%	-75.20%
Total Salaries and Wages		8,883,177	49.23%	9,835,101	63.52%	10.72%
Employee Benefits	614BEN	2,645,832	14.66%	2,889,338	18.66%	9.20%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	80,739	0.45%	0	0.00%	-100.00%
Termination Pay	615TRP	126,152	0.70%	0	0.00%	-100.00%
Other Benefits	619OTB	411,666	2.28%	439,871	2.84%	6.85%
Total Benefits		3,264,389	18.09%	3,329,209	21.50%	1.99%
Vacancy Savings	616VSV	0	0.00%	-405,975	-2.62%	0.00%
Total Personal Services		12,147,566	67.32%	12,758,335	82.40%	5.03%
Operating Expenses						
Contracted Services	621SRV	361,828	2.01%	258,029	1.67%	-28.69%
Supplies	622SUP	673,356	3.73%	1,120,934	7.24%	66.47%
Communications	623COM	152,782	0.85%	124,121	0.80%	-18.76%
Travel	624TRV	119,477	0.66%	116,161	0.75%	-2.78%
Rent	625RNT	37,829	0.21%	29,982	0.19%	-20.74%
Utilities	626UTL	344,013	1.91%	328,395	2.12%	-4.54%
Repairs & Maintenance	627MNT	229,891	1.27%	179,243	1.16%	-22.03%
Other	628OTH	375,786	2.08%	460,971	2.98%	22.67%
Waivers & Scholarships	628WAV	4,729	0.03%	0	0.00%	-100.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		2,299,692	12.75%	2,617,836	16.91%	13.83%
Capital and Transfers						
Capital Equipment	631CEQ	361,269	2.00%	71,820	0.46%	-80.12%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		361,269	2.00%	71,820	0.46%	-80.12%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	3,234,931	17.93%	36,145	0.23%	-98.88%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		3,234,931	17.93%	36,145	0.23%	-98.88%
Total Capital and Transfers		3,596,200	19.93%	107,965	0.70%	-97.00%
Total Expenses		18,043,458	100.00%	15,484,136	100.00%	-14.18%

Montana State University
Agriculture Experiment Station
Current Unrestricted Expenses
Fiscal Year 2009
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2008	Percent Of Total Expense	Budget FY 2009	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	173	0.02%	0	0.00%	-100.00%
Contract Administrative	611ADM	88,766	7.82%	96,459	8.22%	8.67%
Classified	611CLS	45,798	4.04%	66,550	5.67%	45.31%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	173,585	15.30%	209,254	17.84%	20.55%
Other Salaries	612OTS	8,496	0.75%	0	0.00%	-100.00%
Other Compensation	613OTC	789	0.07%	0	0.00%	-100.00%
Total Salaries and Wages		317,607	28.00%	372,263	31.73%	17.21%
Employee Benefits	614BEN	97,873	8.63%	141,416	12.05%	44.49%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	256,085	22.57%	284,958	24.29%	11.27%
Total Benefits		353,958	31.20%	426,374	36.34%	20.46%
Vacancy Savings	616VSV	0	0.00%	-16,514	-1.41%	0.00%
Total Personal Services		671,565	59.20%	782,123	66.66%	16.46%
Operating Expenses						
Contracted Services	621SRV	176,154	15.53%	123,103	10.49%	-30.12%
Supplies	622SUP	38,238	3.37%	14,009	1.19%	-63.36%
Communications	623COM	38,730	3.41%	36,761	3.13%	-5.08%
Travel	624TRV	29,075	2.56%	21,500	1.83%	-26.05%
Rent	625RNT	4,839	0.43%	5,100	0.43%	5.40%
Utilities	626UTL	27,840	2.45%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	1,682	0.15%	3,150	0.27%	87.26%
Other	628OTH	135,990	11.99%	151,348	12.90%	11.29%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		452,546	39.89%	354,971	30.26%	-21.56%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	10,312	0.91%	36,145	3.08%	250.51%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		10,312	0.91%	36,145	3.08%	250.51%
Total Capital and Transfers		10,312	0.91%	36,145	3.08%	250.51%
Total Expenses		1,134,423	100.00%	1,173,239	100.00%	3.42%

Montana State University
Agriculture Experiment Station
Current Unrestricted Expenses
Fiscal Year 2009
Operation/Maintenance Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2008	Percent Of Total Expense	Budget FY 2009	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	155,475	28.28%	154,913	27.45%	-0.36%
Total Benefits		155,475	28.28%	154,913	27.45%	-0.36%
Vacancy Savings	616VSV	0	0.00%	0	0.00%	0.00%
Total Personal Services		155,475	28.28%	154,913	27.45%	-0.36%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	190,981	34.74%	198,696	35.20%	4.04%
Repairs & Maintenance	627MNT	37,944	6.90%	37,763	6.69%	-0.48%
Other	628OTH	165,351	30.08%	173,042	30.66%	4.65%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		394,276	71.72%	409,501	72.55%	3.86%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		549,751	100.00%	564,414	100.00%	2.67%

Montana State University
Agriculture Experiment Station
Current Unrestricted Expenses
Fiscal Year 2009
Organized Research

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2008	Percent Of Total Expense	Budget FY 2009	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,689,515	28.77%	5,622,836	40.90%	19.90%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	1,637,292	10.04%	1,696,763	12.34%	3.63%
Graduate Assistants	611GST	318,156	1.95%	299,987	2.18%	-5.71%
Contract Professional	611PRF	1,646,771	10.10%	1,565,599	11.39%	-4.93%
Other Salaries	612OTS	272,152	1.67%	276,853	2.01%	1.73%
Other Compensation	613OTC	2,437	0.01%	800	0.01%	-67.18%
Total Salaries and Wages		8,566,323	52.55%	9,462,839	68.84%	10.47%
Employee Benefits	614BEN	2,547,959	15.63%	2,747,922	19.99%	7.85%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	80,739	0.50%	0	0.00%	-100.00%
Termination Pay	615TRP	126,152	0.77%	0	0.00%	-100.00%
Other Benefits	619OTB	106	0.00%	0	0.00%	-100.00%
Total Benefits		2,754,956	16.90%	2,747,922	19.99%	-0.26%
Vacancy Savings	616VSV	0	0.00%	-389,461	-2.83%	0.00%
Total Personal Services		11,321,279	69.44%	11,821,300	86.00%	4.42%
Operating Expenses						
Contracted Services	621SRV	185,674	1.14%	134,926	0.98%	-27.33%
Supplies	622SUP	635,118	3.90%	1,106,925	8.05%	74.29%
Communications	623COM	114,052	0.70%	87,360	0.64%	-23.40%
Travel	624TRV	90,403	0.55%	94,661	0.69%	4.71%
Rent	625RNT	32,990	0.20%	24,882	0.18%	-24.58%
Utilities	626UTL	125,193	0.77%	129,699	0.94%	3.60%
Repairs & Maintenance	627MNT	190,265	1.17%	138,330	1.01%	-27.30%
Other	628OTH	74,445	0.46%	136,581	0.99%	83.46%
Waivers & Scholarships	628WAV	4,729	0.03%	0	0.00%	-100.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		1,452,870	8.91%	1,853,364	13.48%	27.57%
Capital and Transfers						
Capital Equipment	631CEQ	361,269	2.22%	71,820	0.52%	-80.12%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		361,269	2.22%	71,820	0.52%	-80.12%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	3,167,350	19.43%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		3,167,350	19.43%	0	0.00%	-100.00%
Total Capital and Transfers		3,528,619	21.64%	71,820	0.52%	-97.96%
Total Expenses		16,302,767	100.00%	13,746,484	100.00%	-15.68%

Montana State University
Agriculture Experiment Station
Current Unrestricted Revenues
Fiscal Year 2009

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2008	Percent Of Total Revenue	Budget FY 2009	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	0	0.00%	0	0.00%	0.00%
Resident Tuition	500RES	0	0.00%	0	0.00%	0.00%
Non-resident Tuition	505NON	0	0.00%	0	0.00%	0.00%
WUE Tuition	505WUE	0	0.00%	0	0.00%	0.00%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	0	0.00%	0	0.00%	0.00%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		0	0.00%	0	0.00%	0.00%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	12,102,217	74.79%	12,521,657	80.87%	3.47%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	456,051	2.82%	167,820	1.08%	-63.20%
Total State Allocations		12,558,268	77.61%	12,689,477	81.95%	1.04%
Other Revenues						
Investments	540INV	130,384	0.81%	60,308	0.39%	-53.75%
Federal Appropriations	550FED	3,493,323	21.59%	2,733,751	17.66%	-21.74%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Continuing Education	535CED	0	0.00%	0	0.00%	0.00%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Total Other Revenues		3,623,707	22.39%	2,794,059	18.05%	-22.89%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		16,181,975	100.00%	15,483,536	100.00%	-4.32%

**Montana State University
Agriculture Experiment Station
Budget for Designated Funds
FY09**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Analytical Laboratory	415,327	80,160	0	80,160	39,816	26,560	0	66,376	5,184	434,295
AES BART Feedmill	29,757	0	0	0	0	0	0	0	0	29,757
AES Breeding Prog Support	0	0	0	0	0	0	0	0	0	0
AES Breeding Prog Support	119,360	35,000	0	35,000	0	15,500	0	15,500	0	138,860
AES Foundation Seed	152,542	79,000	0	79,000	25,172	43,940	0	69,112	0	162,431
AES Inter-Entity Borrowing-Design	0	0	0	0	0	0	0	0	0	0
AES LARRL Education	25,339	0	0	0	0	0	0	0	0	25,339
AES LARRL Research Livestock	23,720	65,000	0	65,000	0	65,000	0	65,000	0	23,720
AES Leases	27,281	12,000	0	12,000	0	5,850	0	5,850	0	33,431
AES Plant Growth Center	40,140	63,000	0	63,000	15,998	32,400	0	48,398	0	54,742
AES Publication Sales	1,149,933	740,000	0	740,000	723,288	20,320	0	743,608	189,042	1,335,367
AES Publication Sales	43	0	0	0	0	0	0	0	0	43
AES Recharge Credit	0	0	0	0	0	0	0	0	0	0
AES Research Center Sales	77,942	45,000	0	45,000	0	45,000	0	45,000	0	77,942
AES Research Livestock	6,883	0	0	0	0	0	0	0	0	6,883
AES Retirement Revolving Account	507,615	0	0	0	0	0	0	0	0	507,615
AES Sales & Expenses	985,023	52,000	0	52,000	0	45,035	0	45,035	0	991,988
AES Seed Testing Laboratory	-12,317	240,000	0	240,000	220,783	19,671	0	240,454	18,983	6,213
AES Soils Laboratory	16,210	0	0	0	0	0	0	0	0	16,210
AES Talon Ranch Operations	0	0	0	0	0	0	0	0	0	0

**Montana State University
Agriculture Experiment Station
Budget for Designated Funds
FY09**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Towne's Harvest Garden	15,962	25,000	0	25,000	603	1,100	0	1,703	0	39,259
Totals	3,580,760	1,436,160	0	1,436,160	1,025,660	320,376	0	1,346,036	213,208	3,884,092

**Montana State University
Agriculture Experiment Station
Actuals for Designated Funds
FY08**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Analytical Laboratory	412,821	79,052	0	79,052	53,283	23,264	0	76,546	5,184	420,511
AES BART Feedmill	50,230	39,766	0	39,766	0	60,239	0	60,239	0	29,757
AES Breeding Prog Support	104,551	59,535	0	59,535	12,483	32,244	0	44,727	0	119,360
AES Breeding Prog Support	0	0	0	0	0	0	0	0	0	0
AES Foundation Seed	118,120	128,904	0	128,904	29,458	65,024	0	94,482	0	152,542
AES Inter-Entity Borrowing-Design	0	0	0	0	0	0	0	0	0	0
AES LARRL Education	25,339	0	0	0	0	0	0	0	0	25,339
AES LARRL Research Livestock	36,676	0	0	0	0	12,956	0	12,956	0	23,720
AES Leases	59,726	8,545	0	8,545	0	40,990	0	40,990	0	27,281
AES Plant Growth Center	44,936	67,635	0	67,635	23,545	48,886	0	72,431	0	40,140
AES Publication Sales	12,666	764,342	1,297,530	2,061,872	875,877	48,727	0	924,605	189,042	1,338,975
AES Publication Sales	0	43	0	43	0	0	0	0	0	43
AES Recharge Credit	0	0	117,846	117,846	23,652	94,194	0	117,846	0	0
AES Research Center Sales	80,636	2,500	0	2,500	0	5,194	0	5,194	0	77,942
AES Research Livestock	6,883	3,500	0	3,500	0	3,500	0	3,500	0	6,883
AES Retirement Revolving Account	432,371	17,975	57,269	75,244	0	0	0	0	0	507,615
AES Sales & Expenses	9,629	502,274	577,200	1,079,474	2,449	101,631	0	104,080	0	985,023
AES Seed Testing Laboratory	-12,736	195,237	0	195,237	171,252	23,565	0	194,817	18,983	6,666
AES Soils Laboratory	16,644	0	0	0	0	434	0	434	0	16,210
AES Talon Ranch Operations	0	0	0	0	0	0	0	0	0	0

**Montana State University
Agriculture Experiment Station
Actuals for Designated Funds
FY08**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Towne's Harvest Garden	0	35,313	0	35,313	17,193	2,157	0	19,351	0	15,962
Totals	1,398,490	1,904,621	2,049,845	3,954,466	1,209,192	563,005	0	1,772,197	213,208	3,793,968

**Montana State University
Agriculture Experiment Station
Budget for Plant Funds
FY09**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Renewal/Replacement	714,818	58,401	0	58,401	0	32,350	0	32,350	0	740,869
Retirement of Indebtedness	0	0	0	0	0	0	0	0	0	0
Unexpended Plant	335,496	0	0	0	0	0	0	0	0	335,496
Totals	1,050,314	58,401	0	58,401	0	32,350	0	32,350	0	1,076,365

**Montana State University
Agriculture Experiment Station
Actuals for Plant Funds
FY08**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Renewal/Replacement	605,282	171,221	0	171,221	0	61,684	0	61,684	0	714,818
Retirement of Indebtedness	0	82,681	0	82,681	0	82,681	0	82,681	0	0
Unexpended Plant	312,866	109,865	0	109,865	0	30,936	56,300	87,236	0	335,496
Totals	918,148	363,766	0	363,766	0	175,301	56,300	231,601	0	1,050,314

**Montana State University
Agriculture Experiment Station
Budget for Restricted Funds
FY09**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Animal Health Federal	0	0	0	0	0	0	0	0	0	0
AES Bio Based Inst Match	126	0	0	0	0	0	0	0	0	126
AES Fertilizer	196,324	0	0	0	44,023	62,439	0	106,462	2,593	92,455
AES Huidekoper	45,441	0	0	0	0	0	0	0	0	45,441
AES Lutz Farm	206,759	26,000	0	26,000	0	3,000	0	3,000	0	229,759
AES Talon Ranch Restricted Gift	6,681	0	0	0	0	0	0	0	0	6,681
Totals	455,331	26,000	0	26,000	44,023	65,439	0	109,462	2,593	374,462

**Montana State University
Agriculture Experiment Station
Actuals for Restricted Funds
FY08**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
AES Animal Health Federal	80	51,226	0	51,226	16,696	34,610	0	51,306	0	0
AES Bio Based Inst Match	50,754	1,747	0	1,747	0	36	52,339	52,375	0	126
AES Fertilizer	199,637	102,602	0	102,602	42,088	63,828	0	105,916	2,593	198,917
AES Huidekoper	36,935	14,419	0	14,419	5,913	0	0	5,913	0	45,441
AES Lutz Farm	173,319	33,440	0	33,440	0	0	0	0	0	206,759
AES Talon Ranch Restricted Gift	6,956	284	0	284	0	559	0	559	0	6,681
Totals	467,682	203,718	0	203,718	64,696	99,034	52,339	216,069	2,593	457,924

THE MONTANA UNIVERSITY SYSTEM
ALL CURRENT FUNDS
FTE EMPLOYEE DATA

UNIT Agricultural Experiment Station 5109

	ACTUAL		BUDGETED		PERCENT INCR. (DECR.)
	FY2008	PERCENT	FY2009	PERCENT	
CURRENT UNRESTRICTED FUND:					
Contract Faculty	66.44	31.0%	77.59	34.2%	16.8%
Contract Administrative	0.66	0.3%	0.65	0.3%	-2.0%
Contract Professional	43.10	20.1%	39.16	17.3%	-9.1%
Classified	50.22	23.4%	49.73	21.9%	-1.0%
Graduate Research Assistant	9.82	4.6%	8.94	3.9%	-9.0%
Part-time and Other	9.30	4.3%	13.23	5.8%	42.3%
Overhead Cost Distribution	12.36	5.8%	11.56	5.1%	-6.5%
Vacancy Savings					
TOTAL	191.90	89.5%	200.86	88.5%	4.7%
RESTRICTED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional	0.13	0.1%			-100.0%
Classified	0.87	0.4%	0.95	0.4%	9.1%
GRA					
Part-time and Other	0.14	0.1%	0.69	0.3%	382.6%
TOTAL	1.14	0.5%	1.64	0.7%	43.8%
DESIGNATED:					
Contract Faculty					
Contract Administrative					
Contract Professional	1.84	0.9%	2.34	1.0%	27.2%
Classified	18.09	8.4%	21.11	9.3%	16.7%
GRA					
Part-time and Other	1.54	0.7%	0.96	0.4%	-37.8%
TOTAL	21.47	10.0%	24.41	10.8%	13.7%
PLANT:					
Contract Administrative					
Contract Professional					
Classified					
Part-time and Other					
TOTAL					
TOTAL FTE					
Contract Faculty	66.44	31.0%	77.59	34.2%	16.8%
Contract Administrative	0.66	0.3%	0.65	0.3%	-2.0%
Contract Professional	45.07	21.0%	41.50	18.3%	-7.9%
Classified	69.19	32.3%	71.80	31.6%	3.8%
GRA	9.82	4.6%	8.94	3.9%	-9.0%
Part-time and Other	10.98	5.1%	14.89	6.6%	35.5%
Overhead Cost Distribution	12.36	5.8%	11.56	5.1%	-6.5%
Vacancy Savings					
TOTAL FTE	214.52	100.0%	226.91	100.0%	5.8%

*** COMMENTS ***

**THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME				CODE	
Agricultural Experiment Station				5109	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	February 14, 2005				
2. Date Reserve Fund Established by Campus	March 3, 2005				
3. Fund Code (BANNER)	930900				
4. Financial Summary					
Fund Balance - FYE 2005 (Actual)	141,000	-	-		
+ Revenues, Transfers In (Actual FY 06)	156,287		-		
- Expenditures, Transfers Out (Actual FY06)		-	-		
Fund Balance - FYE 2006 (Actual)	297,287	-	-	-	
+ Revenues, Transfers In (Actual FY07)	135,084				
- Expenditures, Transfers Out (Actual FY07)					
Fund Balance - FYE 2007 (Actual)	432,371				
+ Revenues, Transfers In (Actual FY08)	76,145				
- Expenditures, Transfers Out (Actual FY08)					
Fund Balance - FYE 2008 (Actual)	508,516				
+ Revenues, Transfers In (Projected FY09)	75,000		-		
- Expenditures, Transfers Out (Projected FY09)	(100,000)		-		
Fund Balance - FYE 2009 (Projected)	483,516	-	-	-	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?					
b. Has the required annual business plan for FY07 been submitted and approved by OCHE?	attached				
c. Has the required documentation for the FY06 transfers out of this reserve fund been submitted to OCHE?					

NOTES

MONTANA AGRICULTURAL EXPERIMENT STATION
BUSINESS PLAN
FOR THE PURPOSE OF CONTINUING A "RETIREMENT COSTS REVOLVING
ACCOUNT"

1. Montana Agricultural Experiment Station Mission Statement

As a land grant institution, Montana State University-Bozeman provides education, research, and outreach programs focused to meet the changing needs of Montana and the region. The College of Agriculture and the Montana Agricultural Experiment Station (MAES) generate and disseminate superior knowledge and technological solutions to increase the competitiveness of Montana agriculture, preserve environmental quality, improve quality of life, and add value to Montana's resources.

2. Montana Agricultural Experiment Station Goals

- a. To conduct research that generates new knowledge, technologies and maintains the vitality of Montana's agricultural and natural resources.
- b. To enhance local and regional economic development.
- c. To develop cutting-edge outreach and education programs for stakeholders.

To achieve the goals stated above the Montana Agricultural Experiment Station (MAES) employs 94 faculty members who carry split appointments with the College of Agriculture and the Montana Extension Service. These appointments vary in range from 0.2 to 1 (MAES) for a total FTE of 66.44. Twelve of these faculty members are between the ages of 54 and 67 years of age and have been employed by Montana State University and MAES 25 years or longer. Five of the twelve faculty members are 60 years of age or older and are expected to retire within two to five years.

The projected TRS Option 1 payout for these faculty members is in excess of \$780,000. Since administration cannot predict when retirements will occur, MAES must continue to be proactive by continuing to transfer funds to MAES Retirement Costs Revolving Account to cover these costs. (See attached information that lists age, years of service, and estimated payout for the twelve faculty members referred to above.)

Transfer of funds during FY08, FY07, FY06 and FY05 were \$57,268.99, \$118,790.13, \$151,123.34, and \$141,000 respectively. These funds originated from salary savings, interest, and residual general operating funds. Future transfers will be through the accumulation of salary savings and remaining general operating funds.

The account will be reserved exclusively for the deposit of General Operating funds, which will be used exclusively to cover the costs of retirement payouts in General Operating accounts.

Office of the
Dean and Director

202 Linfield Hall
P.O. Box 172860
Bozeman, MT 59717-2860

Tel (406) 994-3681
Fax (406) 994-6579
<http://ag.montana.edu>



Jeff Jacobsen
MAES/COA Dean and Director

8/18/08

Date

Faculty	MAES Distributi	Age	Years of Service	Sick Leave	Annual Leave	Hourly Wage	Sick Leave	Annual Leave	Total S/A Payout	MAES Obligatio	Option 1	MAES Obligatio	Total MAES	Employer Rate
A	0.83	67	32	2289	-	44.64	25,546	-	25,546	21,203	25,015	20,762	41,966	3.06%
B	1.00	65	34	3092	328	41.09	31,760	13,476	45,236	45,236	49,063	49,063	94,299	3.19%
C	0.56	59	31	2569	-	68.0242	43,689	-	43,689	24,466	48,350	27,076	51,542	3.57%
D	1.00	55	25	2075	456	30.74	15,947	14,018	29,964	29,964	28,316	28,316	58,281	3.78%
E	1.00	61	39	3342	410	37.74	31,533	15,475	47,008	47,008	63,249	63,249	110,258	3.45%
F	0.66	59	27	1714	252	29.93	12,825	7,542	20,367	13,442	19,632	12,957	26,400	3.57%
G	0.19	56	28	2324	434	37.46	21,764	16,258	38,022	7,224	39,710	7,545	14,769	3.73%
H	1.00	61	35	3232	433	33.88	27,379	14,672	42,050	42,050	50,776	50,776	92,826	3.45%
I	0.65	60	31	2759	382	39.91	27,529	15,246	42,776	27,804	46,544	30,254	58,058	3.51%
J	0.75	58	30	2671	399	75.62	50,498	30,174	80,672	60,504	87,610	65,708	126,212	3.62%
K	0.40	57	28	2364	406	44.44	26,263	18,042	44,305	17,722	45,652	18,261	35,983	3.68%
L	1.00	54	31	2079	418	34.39	17,873	14,374	32,248	32,248	38,288	38,288	70,536	3.83%
Total 25 or more years service													781,127	

Sick and Annual hours based upon 8/6/08 Banner data

Montana Agricultural Experiment Station Transfer Activity FY08

	Current Funds				Plant Funds				Net Transfer
	General Operating	Designated	Auxiliary Enterprises	Restricted	Unexpended	Renewal & Replacement	Retirement of Indebtedness	Investment in Plant	

Transfer Among Funds

Non - mandatory:										
Other:										
Retirement Account	(57,268.99)	57,268.99								0.00
FY08 fund reclassification ***	(1,874,729.92)	1,874,729.92								0.00
*** per Legislative action for 08-09 Biennium former MAES general operating funds reclassified to designated. FY07 fund balances transferred to designated account type.										
Total Other	(1,931,998.91)	1,931,998.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In		1,931,998.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	(1,931,998.91)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,931,998.91
Transfer Total	(1,931,998.91)	1,931,998.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,931,998.91)

Transfer From (To) Other Agencies

Miscellaneous Other Transfers	(850,000.00)									0.00
Transfer To MSU-Plant Fund USDA funding	(444,620.00)		(52,339.12)							(850,000.00)
Transfer To MSU-Plant Fund	(8,312.00)							(56,299.53)		(553,258.65)
Banner Cost Sharing-MSU-Bozeman		117,846.00								(8,312.00)
Transfer From MSU - Overhead Credit										117,846.00
Total Transfers In		117,846.00								0.00
Total Transfers Out	(1,302,932.00)		(52,339.12)					(56,299.53)		(1,411,570.65)
Transfer Total	(1,302,932.00)	117,846.00	0.00	(52,339.12)				(56,299.53)		(1,293,724.65)

Transfers Within Funds

Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In										0.00
Net Transfers										0.00

Recap of Transfer Activity Per CHE Form

Total Transfers In	0.00	2,049,844.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,049,844.91
Total Transfers Out	(3,234,930.91)	0.00	0.00	(52,339.12)	(56,299.53)	0.00	0.00	0.00	0.00	(3,343,569.56)
Transfer Total	(3,234,930.91)	2,049,844.91	0.00	(52,339.12)	(56,299.53)	0.00	0.00	0.00	0.00	(1,293,724.65)