

## MSU Extension Service

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**MSU Extension Service**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2017**

Campus/Agency	Actual FY 2016	Budgeted FY 2017	Dollar Change Actual 2016 to Budgeted 2017	Percent Change Actual 2016 to Budgeted 2017
<b>MSU Extension Service:</b>				
Current Operating Unrestricted	\$ 6,299,508	\$ 6,554,791	\$ 255,283	4%
Current Restricted	\$ 3,189,099	\$ 4,106,015	916,916	29%
Current Designated	\$ 4,926,054	\$ 5,319,519	393,465	8%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 14,414,661</b>	<b>\$ 15,980,325</b>	<b>\$ 1,565,664</b>	<b>11%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2017**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	1,610,206	25.56%	2,104,067	32.10%	30.67%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	601,042	9.54%	608,910	9.29%	1.31%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	639,982	10.16%	601,159	9.17%	-6.07%
Other Salaries	612OTS	17,829	0.28%	20,000	0.31%	12.18%
Other Compensation	613OTC	19,595	0.31%	28,527	0.44%	45.59%
<b>Total Salaries and Wages</b>		<b>2,888,653</b>	<b>45.86%</b>	<b>3,362,664</b>	<b>51.30%</b>	<b>16.41%</b>
Employee Benefits	614BEN	2,297,820	36.48%	2,023,847	30.88%	-11.92%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	20,960	0.33%	0	0.00%	-100.00%
Termination Pay	615TRP	7,879	0.13%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>2,326,659</b>	<b>36.93%</b>	<b>2,023,847</b>	<b>30.88%</b>	<b>-13.01%</b>
<b>Total Personal Services</b>		<b>5,215,313</b>	<b>82.79%</b>	<b>5,386,511</b>	<b>82.18%</b>	<b>3.28%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	118,204	1.88%	121,849	1.86%	3.08%
Supplies	622SUP	97,729	1.55%	109,923	1.68%	12.48%
Communications	623COM	77,390	1.23%	60,425	0.92%	-21.92%
Travel	624TRV	181,298	2.88%	221,274	3.38%	22.05%
Rent	625RNT	7,851	0.12%	5,200	0.08%	-33.76%
Utilities	626UTL	26,030	0.41%	33,534	0.51%	28.83%
Repairs & Maintenance	627MNT	16,132	0.26%	16,640	0.25%	3.15%
Other	628OTH	479,763	7.62%	553,133	8.44%	15.29%
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	32	0.00%	0	0.00%	-100.00%
<b>Total Operating Expenses</b>		<b>1,004,428</b>	<b>15.94%</b>	<b>1,121,978</b>	<b>17.12%</b>	<b>11.70%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	24,413	0.39%	30,000	0.46%	22.89%
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%
<b>Total Capital</b>		<b>24,413</b>	<b>0.39%</b>	<b>30,000</b>	<b>0.46%</b>	<b>22.89%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	55,354	0.88%	16,303	0.25%	-70.55%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>55,354</b>	<b>0.88%</b>	<b>16,303</b>	<b>0.25%</b>	<b>-70.55%</b>
<b>Total Capital and Transfers</b>		<b>79,767</b>	<b>1.27%</b>	<b>46,303</b>	<b>0.71%</b>	<b>-41.95%</b>
<b>Total Expenses</b>		<b>6,299,508</b>	<b>100.00%</b>	<b>6,554,791</b>	<b>100.00%</b>	<b>4.05%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2017**  
**Public Service**

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	1,449,881	27.18%	1,988,794	35.89%	37.17%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	483,854	9.07%	520,233	9.39%	7.52%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	480,294	9.01%	399,890	7.22%	-16.74%
Other Salaries	612OTS	16,864	0.32%	20,000	0.36%	18.59%
Other Compensation	613OTC	14,295	0.27%	23,227	0.42%	62.49%
<b>Total Salaries and Wages</b>		<b>2,445,188</b>	<b>45.85%</b>	<b>2,952,144</b>	<b>53.27%</b>	<b>20.73%</b>
Employee Benefits	614BEN	2,297,820	43.08%	2,023,847	36.52%	-11.92%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	20,960	0.39%	0	0.00%	-100.00%
Termination Pay	615TRP	2,269	0.04%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>2,321,049</b>	<b>43.52%</b>	<b>2,023,847</b>	<b>36.52%</b>	<b>-12.80%</b>
<b>Total Personal Services</b>		<b>4,766,237</b>	<b>89.36%</b>	<b>4,975,991</b>	<b>89.80%</b>	<b>4.40%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	86,199	1.62%	87,269	1.57%	1.24%
Supplies	622SUP	89,955	1.69%	97,023	1.75%	7.86%
Communications	623COM	69,877	1.31%	53,775	0.97%	-23.04%
Travel	624TRV	148,412	2.78%	169,924	3.07%	14.49%
Rent	625RNT	7,776	0.15%	5,000	0.09%	-35.70%
Utilities	626UTL	150	0.00%	50	0.00%	-66.76%
Repairs & Maintenance	627MNT	16,106	0.30%	16,640	0.30%	3.32%
Other	628OTH	104,455	1.96%	134,281	2.42%	28.55%
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	32	0.00%	0	0.00%	-100.00%
<b>Total Operating Expenses</b>		<b>522,962</b>	<b>9.81%</b>	<b>563,962</b>	<b>10.18%</b>	<b>7.84%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	903	0.02%	0	0.00%	-100.00%
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%
<b>Total Capital</b>		<b>903</b>	<b>0.02%</b>	<b>0</b>	<b>0.00%</b>	<b>-100.00%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	43,475	0.82%	1,500	0.03%	-96.55%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>43,475</b>	<b>0.82%</b>	<b>1,500</b>	<b>0.03%</b>	<b>-96.55%</b>
<b>Total Capital and Transfers</b>		<b>44,378</b>	<b>0.83%</b>	<b>1,500</b>	<b>0.03%</b>	<b>-96.62%</b>
<b>Total Expenses</b>		<b>5,333,578</b>	<b>100.00%</b>	<b>5,541,453</b>	<b>100.00%</b>	<b>3.90%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2017**  
**Institutional Support**

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	160,325	20.45%	115,273	14.13%	-28.10%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	117,187	14.95%	88,678	10.87%	-24.33%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	159,688	20.37%	201,269	24.67%	26.04%
Other Salaries	612OTS	965	0.12%	0	0.00%	-100.00%
Other Compensation	613OTC	5,300	0.68%	5,300	0.65%	0.00%
<b>Total Salaries and Wages</b>		<b>443,465</b>	<b>56.57%</b>	<b>410,520</b>	<b>50.31%</b>	<b>-7.43%</b>
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	5,610	0.72%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>5,610</b>	<b>0.72%</b>	<b>0</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Personal Services</b>		<b>449,075</b>	<b>57.28%</b>	<b>410,520</b>	<b>50.31%</b>	<b>-8.59%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	32,005	4.08%	34,580	4.24%	8.05%
Supplies	622SUP	7,773	0.99%	12,900	1.58%	65.95%
Communications	623COM	7,513	0.96%	6,650	0.81%	-11.49%
Travel	624TRV	32,886	4.19%	51,350	6.29%	56.15%
Rent	625RNT	75	0.01%	200	0.02%	166.67%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	26	0.00%	0	0.00%	-100.00%
Other	628OTH	219,445	27.99%	255,223	31.28%	16.30%
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%
<b>Total Operating Expenses</b>		<b>299,724</b>	<b>38.23%</b>	<b>360,903</b>	<b>44.23%</b>	<b>20.41%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	23,510	3.00%	30,000	3.68%	27.61%
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%
<b>Total Capital</b>		<b>23,510</b>	<b>3.00%</b>	<b>30,000</b>	<b>3.68%</b>	<b>27.61%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	11,638	1.48%	14,564	1.78%	25.14%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>11,638</b>	<b>1.48%</b>	<b>14,564</b>	<b>1.78%</b>	<b>25.14%</b>
<b>Total Capital and Transfers</b>		<b>35,148</b>	<b>4.48%</b>	<b>44,564</b>	<b>5.46%</b>	<b>26.79%</b>
<b>Total Expenses</b>		<b>783,947</b>	<b>100.00%</b>	<b>815,986</b>	<b>100.00%</b>	<b>4.09%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2017**  
**Operation & Maintenance of Plant**

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
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%
<b>Total Salaries and Wages</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
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	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Personal Services</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Operating Expenses</b>						
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	25,879	14.22%	33,484	16.97%	29.38%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	155,863	85.65%	163,629	82.91%	4.98%
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%
<b>Total Operating Expenses</b>		<b>181,743</b>	<b>99.87%</b>	<b>197,113</b>	<b>99.88%</b>	<b>8.46%</b>
<b>Capital and Transfers</b>						
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%
<b>Total Capital</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	241	0.13%	239	0.12%	-0.83%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>241</b>	<b>0.13%</b>	<b>239</b>	<b>0.12%</b>	<b>-0.83%</b>
<b>Total Capital and Transfers</b>		<b>241</b>	<b>0.13%</b>	<b>239</b>	<b>0.12%</b>	<b>-0.83%</b>
<b>Total Expenses</b>		<b>181,984</b>	<b>100.00%</b>	<b>197,352</b>	<b>100.00%</b>	<b>8.44%</b>

**Montana State University  
Extension Service  
5 Year Comparison by Program  
Fiscal Year 2017**

Bud 220

Program	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Percent Change
Instruction					0	
Organized Research					0	
Public Service	4,581,266	4,863,570	4,934,732	5,333,578	5,541,453	3.90%
Academic Support					0	
Student Services					0	
Institutional Support	782,217	792,265	845,424	783,947	815,986	4.09%
Operation and Maintenance of Plant	168,579	167,493	173,421	181,984	197,352	8.44%
<b>Total</b>	<b>5,532,062</b>	<b>5,823,328</b>	<b>5,953,577</b>	<b>6,299,508</b>	<b>6,554,791</b>	<b>4.05%</b>
Scholarships and Fellowships					0	
<b>Total</b>	<b>5,532,062</b>	<b>5,823,328</b>	<b>5,953,577</b>	<b>6,299,508</b>	<b>6,554,791</b>	<b>4.05%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Revenues**  
**Fiscal Year 2017**

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total	Budget FY 2017	Percent Of Total Budget	Percent Change
<b>Tuition and Fees</b>						
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%
<b>Total Tuition and Fees</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>State Allocations</b>						
Hi-Ed General Fund Revenue	555GEN	6,248,631	99.09%	6,504,856	99.24%	4.10%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	17,245	0.27%	21,000	0.32%	21.77%
<b>Total State Allocations</b>		<b>6,265,876</b>	<b>99.37%</b>	<b>6,525,856</b>	<b>99.56%</b>	<b>4.15%</b>
<b>Other Revenues</b>						
Investments	540INV	2,614	0.04%	3,000	0.05%	14.77%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	4,991	0.08%	0.00%
Other Revenue	580OTH	3,564	0.06%	0	0.00%	-100.00%
<b>Total Other Revenues</b>		<b>6,177</b>	<b>0.10%</b>	<b>7,991</b>	<b>0.12%</b>	<b>29.36%</b>
<b>Transfers</b>						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	33,859	0.54%	20,944	0.32%	-38.14%
<b>Total Transfers</b>		<b>33,859</b>	<b>0.54%</b>	<b>20,944</b>	<b>0.32%</b>	<b>-38.14%</b>
<b>Total Revenues</b>		<b>6,305,912</b>	<b>100.00%</b>	<b>6,554,791</b>	<b>100.00%</b>	<b>3.95%</b>



**Montana State University  
Extension Service  
Budget for Designated Funds  
FY17**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
ES IPR Reserve	0	0	0	0	0	0	0	0	0	0
ES Reserve Revolving	2,530	0	0	0	0	2,530	0	2,530	0	0
ES Retirement Costs	214,402	0	3,564	3,564	0	0	217,965	217,965	0	0
ES Total 4-H Operations	411,167	403,227	5,000	408,227	111,959	274,246	0	386,204	2,549	435,738
ES Total Designated Miscellaneous	639,388	4,095,443	37,300	4,132,743	3,187,162	1,035,199	0	4,222,361	515,052	1,064,822
ES Total Designated Sales	179,068	130,230	0	130,230	28,169	94,205	308	122,682	754	187,369
ES Total Workshops & Seminars	588,510	280,863	15,000	295,863	75,780	291,996	0	367,776	6,992	523,589
<b>Totals</b>	2,035,065	4,909,763	60,864	4,970,626	3,403,070	1,698,176	218,273	5,319,519	525,346	2,211,518

**Montana State University  
Extension Service  
Actuals for Designated Funds  
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
ES IPR Reserve	0	0	0	0	0	0	0	0	0	0
ES Reserve Revolving	2,530	0	0	0	0	0	0	0	0	2,530
ES Retirement Costs	200,000	0	14,402	14,402	0	0	0	0	0	214,402
ES Total 4-H Operations	346,944	402,015	4,663	406,677	91,534	250,920	0	342,454	2,549	413,716
ES Total Designated Miscellaneous	633,586	3,973,333	66,091	4,039,424	3,128,085	862,847	42,691	4,033,623	515,052	1,154,440
ES Total Designated Sales	182,383	125,469	0	125,469	37,595	91,188	2	128,784	754	179,821
ES Total Workshops & Seminars	546,381	432,804	30,518	463,322	151,842	266,351	3,000	421,193	6,992	595,502
<b>Totals</b>	1,911,824	4,933,621	115,674	5,049,295	3,409,056	1,471,306	45,692	4,926,054	525,346	2,560,411

**Montana State University  
Extension Service  
Budget for Restricted Funds  
FY17**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
ES Total Federal Restricted	-497,200	3,435,248	0	3,435,248	3,135,026	245,978	54,244	3,435,248	497,200	0
ES Total Private Restricted	-15,204	179,969	0	179,969	179,969	0	0	179,969	15,204	0
ES Total Restricted Gifts	229,513	199,908	6,000	205,908	80,128	148,339	0	228,467	9,040	215,994
ES Total State Restricted	404,535	199,200	0	199,200	137,262	125,068	0	262,330	19,205	360,610
<b>Totals</b>	121,644	4,014,325	6,000	4,020,325	3,532,385	519,386	54,244	4,106,015	540,650	576,604

**Montana State University  
Extension Service  
Actuals for Restricted Funds  
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
ES Total Federal Restricted	-509,051	2,663,951	0	2,663,951	2,502,516	105,293	44,292	2,652,100	497,200	0
ES Total Private Restricted	-1,317	158,652	0	158,652	168,806	3,733	0	172,540	15,204	0
ES Total Restricted Gifts	143,039	288,368	7,502	295,869	96,791	112,605	0	209,395	9,040	238,553
ES Total State Restricted	387,506	172,093	0	172,093	129,147	25,917	0	155,064	19,205	423,740
<b>Totals</b>	20,176	3,283,065	7,502	3,290,566	2,897,260	247,548	44,292	3,189,099	540,650	662,294

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	MSU Extension Service				
	ACTUAL FY 2016	PER- CENT	BUDGETED FY 2017	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	17.64	38.05%	30.96	53.66%	75.51%
Contract Administrative	-	0.00%	-	0.00%	
Contract Professional	11.29	24.35%	9.00	15.60%	-20.28%
Classified	16.44	35.46%	16.55	28.68%	0.67%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	0.99	2.14%	1.19	2.06%	20.20%
TOTAL	46.36	100.00%	57.70	100.00%	24.46%
<b>RESTRICTED:</b>					
Contract Faculty (FY)	39.36	78.14%	41.81	80.16%	6.22%
Contract Administrative		0.00%		0.00%	
Contract Professional	4.01	7.96%	3.29	6.31%	-17.96%
Classified	6.77	13.44%	7.06	13.54%	4.28%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	0.23	0.46%		0.00%	-100.00%
TOTAL	50.37	100.00%	52.16	100.00%	3.55%
<b>DESIGNATED:</b>					
Contract Faculty (FY)	60.84	76.79%	64.71	78.58%	6.36%
Contract Administrative	-	0.00%	-	0.00%	
Contract Professional	4.08	5.15%	2.94	3.57%	-27.94%
Classified	6.19	7.81%	7.45	9.05%	20.36%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	8.12	10.25%	7.25	8.80%	-10.71%
TOTAL	79.23	100.00%	82.35	100.00%	3.94%
<b>AUXILIARY:</b>					
Contract Faculty (FY)			-		
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
<b>TOTAL FTE:</b>					
Contract Faculty (FY)	117.84	67.00%	137.48	71.5%	16.67%
Contract Administrative	-	0.00%	-	0.0%	
Contract Professional	19.38	11.00%	15.23	7.9%	-21.41%
Classified	29.40	16.70%	31.06	16.2%	5.65%
GTA	-	0.00%	-	0.0%	
GRA	-	0.00%	-	0.0%	
Part-Time and Other	9.34	5.30%	8.44	4.4%	-9.64%
TOTAL	175.96	100.00%	192.21	100.0%	9.24%

\*\*\*Comments\*\*\*

There was a reclassification of several professional positions to faculty positions reflected in FY 17 budget.

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

NAME				CODE	
<b>Extension Service</b>				<b>51100</b>	
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	January 2004	May 2005	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2006	FY 2014			
3. Fund Code (BANNER)	033760	033774			
4. Financial Summary					
Fund Balance - FYE 2015 (Actual)	200,000.00	2,530.04	-		
+ Revenues, Transfers In (Actual FY 16)	14,401.54	0.00	-		
- Expenditures, Transfers Out (Actual FY16)	0.00	0.00	-		
<b>Fund Balance - FYE 2016 (Actual)</b>	<b>214,401.54</b>	<b>2,530.04</b>	<b>-</b>	<b>-</b>	
+ Revenues, Transfers In (Projected FY17)	3,563.50	0.00	-		
- Expenditures, Transfers Out (Projected FY17)	217,965.04	2,530.04	-		
<b>Fund Balance - FYE 2017 (Projected)</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	
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 been submitted and approved by OCHE?	Yes				
c. Has the required documentation for the transfers out of this reserve fund been submitted to OCHE?					

**\*\*NOTES\*\***

Reserve Revolving 25% of IPR

## Montana State University Extension Negative Fund Balances Report as of June 30, 2016

MSU Extension had the following negative fund balances to report at 6/30/16:

### Federal Restricted Funds:

Smith-Lever	Fund 021010	\$458,230.94
Renewable Resources	Fund 022727	\$ 3,272.41
EFNEP	Fund 022714	\$ 27,503.77
Rural & Urban 4-H	Fund 022716	<u>\$ 8,193.18</u>
		\$497,200.30

### Private Restricted Funds:

MT Seed Growers	Fund 022704	\$ 15,204.45
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In FY16, these compensated absence liability entries are not included in the FY16 ending fund balance but are reflected in the FY17 beginning fund balances (\$497,200) and (\$15,204). Should the employees terminate in FY17, there has already been enough revenue generated to cover this liability.

**Montana State University Extension  
Negative Cash Report as of June 30, 2016**

MSU Extension had no negative cash balances in its SABHRS fund group totals.