

Forest & Conservation Experiment Station

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenditures
Bud 220	Comparison of Expenditures by Program
CHE 113	FTE Employee Data

UM - Forest and Conservation Experiment Station
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2027

Campus/Agency Actual FY 2026		Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Educational Unit, Community College or Agency:				
Current Operating Unrestricted	\$ 1,497,991	\$ 1,788,114	\$ 290,123	19.4%
Current Restricted	N/A	N/A	N/A	N/A
Current Designated	N/A	N/A	N/A	N/A
Auxiliary Enterprises	N/A	N/A	N/A	N/A
Loan and Endowment Funds	N/A	N/A	N/A	N/A
Plant Funds	N/A	N/A	N/A	N/A
TOTAL ALL FUNDS	<u>\$ 1,497,991</u>	<u>\$ 1,788,114</u>	<u>\$ 290,123</u>	19.4%

FY Comparisons:
Selected FY Actual to Current Budget
Selected FY Actual to Next Budget
Selected FY Actual to Previous Actual
■ Next FY

Montana University System
Current Unrestricted Revenue
FY26 Actuals to FY27 Budgeted

Chart of Accounts: All

Reporting Units: Forest and Conservation Experiment Station

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$1,631,639	99.21%	\$1,627,793	91.03%	-0.24%
	MUS Retirement Plan	555SPE	\$8,265	0.50%	\$8,000	0.45%	-3.21%
	Category Total		\$1,639,904	99.72%	\$1,635,793	91.48%	-0.25%
Other Revenues	Carry Forward Funds	585CAR			\$149,321	8.35%	
	Investments	540INV	\$4,668	0.28%	\$3,000	0.17%	-35.73%
	Sales & Service	570SAS	\$0	0.00%			
	Category Total		\$4,668	0.28%	\$152,321	8.52%	3163.31%
Total Revenue			\$1,644,572	100.00%	\$1,788,114	100.00%	8.73%

Net/Gross Tuition
Net

Chart of Accounts

☒ MSU
☒ UM

Ed Units or Agencies

☒ Agencies
☒ Ed Units

Reporting Units

Forest and Conservation ..

Fund

All

Org

All

Account

All

Program

All

Activity

All

Location

All

Fund Type

All

Account Type

All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

FY Comparisons:
Selected FY Actual to Current Budget
Selected FY Actual to Next Budget
Selected FY Actual to Previous Actual
■ Next FY

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Forest and Conservation

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
Forest and Conservati..

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

Reporting Other Personnel and Other Detail							% of	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$618,386	41.28%	\$843,914	47.20%	36.47%
		Classified	611CLS	\$110,271	7.36%	\$66,981	3.75%	-39.26%
		Contract Professional	611PRF	\$251,645	16.80%	\$287,802	16.10%	14.37%
		Other Salaries	612OTS	\$11,652	0.78%			
		Subcategory Total		\$991,954	66.22%	\$1,198,697	67.04%	20.84%
	Benefits	Employee Benefits	614BEN	\$305,684	20.41%	\$365,740	20.45%	19.65%
		Termination Pay	615TRP	\$1,550	0.10%			
		Subcategory Total		\$307,234	20.51%	\$365,740	20.45%	19.04%
	Category Total		\$1,299,189	86.73%	\$1,564,437	87.49%	20.42%	
Operating Expenses	Operating Expenses	Communications	623COM	\$13	0.00%	\$200	0.01%	1420.91%
		Contracted Services	621SRV	\$1,479	0.10%	\$3,000	0.17%	102.85%
		Other	628OTH	\$132,121	8.82%	\$175,561	9.82%	32.88%
		Rent	625RNT	\$2,269	0.15%	\$2,000	0.11%	-11.86%
		Repairs & Maintenance	627MNT	\$7,510	0.50%	\$311	0.02%	-95.86%
		Supplies	622SUP	\$39,818	2.66%	\$32,105	1.80%	-19.37%
		Travel	624TRV	\$11,510	0.77%	\$10,500	0.59%	-8.78%
		Utilities	626UTL	\$4,082	0.27%			
		Subcategory Total		\$198,803	13.27%	\$223,677	12.51%	12.51%
	Category Total		\$198,803	13.27%	\$223,677	12.51%	12.51%	
Total Expenses			\$1,497,991	100.00%	\$1,788,114	100.00%	19.37%	

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: Forest and Conservation

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Organized Research	\$1,460,141	\$1,429,190	\$1,637,804	\$1,497,991	\$1,788,114
Grand Total	\$1,460,141	\$1,429,190	\$1,637,804	\$1,497,991	\$1,788,114

Ed Units or Agencies
All

Reporting Unit
Forest and Conservation

Program
All

Fund
All

Org
All

THE MONTANA UNIVERSITY SYSTEM

ALL FUNDS

FTE EMPLOYEE DATA

UNIT	FORESTRY CONSERVATION EXPERIMENT STATION				
51030	ACTUAL FY 2026	PER- CENT	BUDGETED FY 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)	4.91	55.1%	6.68	63.4%	8.3%
Contract Administrative	-	0.0%	-	0.0%	0.0%
Contract Professional	2.67	30.0%	3.06	29.0%	-0.9%
Classified	1.33	14.9%	0.80	7.6%	-7.3%
Graduate Assistant	-	0.0%	-	0.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	8.91	100.0%	10.54	100.0%	
RESTRICTED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
Graduate Assistant					
Part-Time and Other					
TOTAL					
DESIGNATED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
Graduate Assistant					
Part-Time and Other					
TOTAL					
AUXILIARY:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Graduate Assistant					
Classified					
Part-Time and Other					
TOTAL					
TOTAL FTE:					
Contract Faculty (AY)	4.91	55.1%	6.68	63.4%	8.3%
Contract Administrative	-	0.0%	-	0.0%	0.0%
Contract Professional	2.67	30.0%	3.06	29.0%	-0.9%
Classified	1.33	14.9%	0.80	7.6%	-7.3%
Graduate Assistant	-	0.0%	-	0.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	8.91	100.0%	10.54	100.0%	

Comments