

Montana Agricultural Experiment Station

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenditures Organized Research Institutional Support Operation & Maintenance of Plant
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2027 Budget Designated Funds FY 2026 Actuals
Bud 400P	Plant Funds FY 2027 Budget Plant Funds FY 2026 Actuals
Bud 400R	Restricted Funds FY 2027 Budget Restricted Funds FY 2026 Actuals
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Montana Agricultural 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
Montana Agricultural Experiment Station				
Current Operating Unrestricted	\$ 22,679,217	\$ 23,249,064	\$ 569,847	3%
Current Restricted	4,459,651	3,631,902	\$ (827,749)	-19%
Current Designated	9,360,809	5,290,632	\$ (4,070,177)	-43%
Auxiliary Enterprises				
Loan & Endowment Funds				
Plant Funds	523,419	173,463	\$ (349,956)	-67%
TOTAL ALL FUNDS	<u>\$ 37,023,096</u>	<u>\$ 32,345,061</u>	<u>\$ (4,678,035)</u>	<u>-13%</u>

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: Ag Experiment Station

Fiscal Year
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Period
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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	\$22,277,063	98.23%	\$22,885,064	98.43%	2.73%	Net/Gross Tuition Net
								Chart of Accounts
								☐ MSU ☒ UM
	MUS Retirement Plan	555SPE	\$61,560	0.27%	\$64,000	0.28%	3.96%	Ed Units or Agencies
								☒ Agencies ☒ Ed Units
	Category Total		\$22,338,623	98.50%	\$22,949,064	98.71%	2.73%	Reporting Units
								Ag Experiment Station
Other Revenues	Investments	540INV	\$340,585	1.50%	\$300,000	1.29%	-11.92%	Fund All
								Org All
	Category Total		\$340,585	1.50%	\$300,000	1.29%	-11.92%	Account All
								Program All
								Activity All
								Location All
	Total Revenue		\$22,679,208	100.00%	\$23,249,064	100.00%	2.51%	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: Ag Experiment Station

Fiscal Year
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Period
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FY Comparison
Next FY

Reporting Unit: Ag Experiment Station							FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,670,961	20.60%	\$6,873,894	29.57%	47.16%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$69,484	0.31%	\$111,367	0.48%	60.28%	
		Classified	611CLS	\$2,680,715	11.82%	\$3,064,038	13.18%	14.30%	Chart of Accounts
		Graduate Assistan..	611GST	\$663,227	2.92%	\$711,044	3.06%	7.21%	
		Contract Professio..	611PRF	\$1,641,069	7.24%	\$2,249,172	9.67%	37.06%	☒ MSU
		Other Salaries	612OTS	\$298,576	1.32%	\$64,142	0.28%	-78.52%	☒ UM
		Other Compensati..	613OTC	\$103,403	0.46%	\$8,778	0.04%	-91.51%	Ed Units or Agencies
		Subcategory Total		\$10,127,435	44.66%	\$13,082,435	56.27%	29.18%	
	Benefits	Employee Benefits	614BEN	\$3,310,039	14.60%	\$4,551,755	19.58%	37.51%	☒ Agencies
		Termination Pay	615TRP	\$222,033	0.98%	\$0	0.00%	-100.00%	
		Subcategory Total		\$3,532,072	15.57%	\$4,551,755	19.58%	28.87%	Reporting Units
	Category Total			\$13,659,507	60.23%	\$17,634,190	75.85%	29.10%	Ag Experiment Station
Operating Expenses	Operating Expenses	Communications	623COM	\$125,961	0.56%	\$129,806	0.56%	3.05%	Fund
		Contracted Services	621SRV	\$424,226	1.87%	\$328,093	1.41%	-22.66%	
		Other	628OTH	\$1,346,554	5.94%	\$1,298,820	5.59%	-3.54%	Org
		Rent	625RNT	\$36,851	0.16%	\$37,195	0.16%	0.93%	
		Repairs & Mainten..	627MNT	\$422,015	1.86%	\$1,333,135	5.73%	215.90%	Account
		Supplies	622SUP	\$975,486	4.30%	\$1,282,342	5.52%	31.46%	
		Travel	624TRV	\$157,316	0.69%	\$121,607	0.52%	-22.70%	Program
		Utilities	626UTL	\$295,209	1.30%	\$278,676	1.20%	-5.60%	
		Waivers & Scholar..	628WAV	\$10,663	0.05%				All
		Subcategory Total		\$3,794,281	16.73%	\$4,809,674	20.69%	26.76%	
	Category Total			\$3,794,281	16.73%	\$4,809,674	20.69%	26.76%	Activity
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Location
		Capital Equipment	631CEQ	\$2,239,810	9.88%	\$502,200	2.16%	-77.58%	
		Debt Service	650DBT	\$0	0.00%				Fund Type
		Subcategory Total		\$2,239,810	9.88%	\$502,200	2.16%	-77.58%	
	Transfers	NonMandatory Tra..	688NXF	\$2,985,618	13.16%	\$303,000	1.30%	-89.85%	All
		Subcategory Total		\$2,985,618	13.16%	\$303,000	1.30%	-89.85%	
Category Total			\$5,225,428	23.04%	\$805,200	3.46%	-84.59%	Account Type	
Total Expenses				\$22,679,217	100.00%	\$23,249,064	100.00%	2.51%	

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: Ag Experiment Station

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FY Comparison
Next FY

Reporting Contracting Experiment Station									FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,509,205	22.17%	\$6,706,165	33.04%	48.72%	Net/Gross Tuition Net
		Classified	611CLS	\$2,331,545	11.46%	\$2,594,999	12.79%	11.30%	
		Graduate Assistan..	611GST	\$663,227	3.26%	\$711,044	3.50%	7.21%	Chart of Accounts
		Contract Professio..	611PRF	\$1,585,747	7.80%	\$2,196,850	10.82%	38.54%	
		Other Salaries	612OTS	\$298,576	1.47%	\$64,142	0.32%	-78.52%	
		Other Compensati..	613OTC	\$102,452	0.50%	\$8,778	0.04%	-91.43%	Ed Units or Agencies
		Subcategory Total		\$9,490,752	46.66%	\$12,281,978	60.51%	29.41%	
	Benefits	Employee Benefits	614BEN	\$3,141,362	15.44%	\$4,324,212	21.31%	37.65%	Agencies
		Termination Pay	615TRP	\$222,033	1.09%	\$0	0.00%	-100.00%	
		Subcategory Total		\$3,363,395	16.54%	\$4,324,212	21.31%	28.57%	
Category Total			\$12,854,147	63.19%	\$16,606,191	81.82%	29.19%	Reporting Units	
Operating Expenses	Operating Expenses	Communications	623COM	\$70,236	0.35%	\$57,175	0.28%	-18.60%	Fund All
		Contracted Services	621SRV	\$295,077	1.45%	\$94,250	0.46%	-68.06%	
		Other	628OTH	\$119,647	0.59%	\$83,385	0.41%	-30.31%	Org All
		Rent	625RNT	\$27,748	0.14%	\$16,595	0.08%	-40.19%	
		Repairs & Mainten..	627MNT	\$414,700	2.04%	\$1,318,135	6.49%	217.85%	Account All
		Supplies	622SUP	\$964,385	4.74%	\$1,271,342	6.26%	31.83%	
		Travel	624TRV	\$156,623	0.77%	\$116,607	0.57%	-25.55%	
		Utilities	626UTL	\$249,121	1.22%	\$230,526	1.14%	-7.46%	Program 02 Organized Research
		Waivers & Scholar..	628WAV	\$10,663	0.05%				
	Subcategory Total		\$2,308,200	11.35%	\$3,188,015	15.71%	38.12%	Activity All	
Category Total		\$2,308,200	11.35%	\$3,188,015	15.71%	38.12%			
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Location All
		Capital Equipment	631CEQ	\$2,229,860	10.96%	\$502,200	2.47%	-77.48%	
		Debt Service	650DBT	\$0	0.00%				Fund Type All
		Subcategory Total		\$2,229,860	10.96%	\$502,200	2.47%	-77.48%	
	Transfers	NonMandatory Tra..	688NXF	\$2,948,529	14.50%	\$0	0.00%	-100.00%	Account Type All
		Subcategory Total		\$2,948,529	14.50%	\$0	0.00%	-100.00%	
		Category Total		\$5,178,389	25.46%	\$502,200	2.47%	-90.30%	
Total Expenses				\$20,340,736	100.00%	\$20,296,405	100.00%	-0.22%	

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: Ag Experiment Station

Fiscal Year
26

Period
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FY Comparison
Next FY

Reporting Unit: Ag Experiment Station								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$161,756	10.70%	\$167,729	8.97%	3.69%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$69,484	4.60%	\$111,367	5.95%	60.28%	Chart of Accounts ☐ MSU ☒ UM
		Classified	611CLS	\$349,170	23.10%	\$469,039	25.08%	34.33%	
		Contract Professio..	611PRF	\$55,322	3.66%	\$52,322	2.80%	-5.42%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Other Compensati..	6130TC	\$951	0.06%	\$0	0.00%	-100.00%	
		Subcategory Total			\$636,684	42.12%	\$800,457	42.79%	25.72%
	Benefits	Employee Benefits	614BEN	\$168,677	11.16%	\$227,543	12.16%	34.90%	Reporting Units Ag Experiment Station
		Subcategory Total			\$168,677	11.16%	\$227,543	12.16%	
		Category Total			\$805,360	53.27%	\$1,028,000	54.96%	27.64%
	Operating Expenses	Operating Expenses	Communications	623COM	\$55,725	3.69%	\$72,631	3.88%	30.34%
Contracted Services			621SRV	\$129,149	8.54%	\$233,843	12.50%	81.06%	
Other			6280TH	\$454,923	30.09%	\$484,428	25.90%	6.49%	Org All
Rent			625RNT	\$9,102	0.60%	\$20,600	1.10%	126.32%	
Repairs & Mainten..			627MNT	\$7,316	0.48%	\$15,000	0.80%	105.04%	Account All
Supplies			622SUP	\$7,814	0.52%	\$11,000	0.59%	40.76%	
Travel			624TRV	\$693	0.05%	\$5,000	0.27%	621.03%	Program 06 Institutional Support
Utilities			626UTL	\$7,222	0.48%	\$0	0.00%	-100.00%	
Subcategory Total				\$671,945	44.45%	\$842,502	45.04%	25.38%	Activity All
Category Total			\$671,945	44.45%	\$842,502	45.04%	25.38%		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Location All
		Subcategory Total			\$0	0.00%			
	Transfers	NonMandatory Tra..	688NXF	\$34,402	2.28%				Fund Type All
		Subcategory Total			\$34,402	2.28%			
	Category Total			\$34,402	2.28%				Account Type All
Total Expenses				\$1,511,708	100.00%	\$1,870,502	100.00%	23.73%	

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: Ag Experiment Station

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH	\$771,984	94.89%	\$731,007	67.55%	-5.31%	Net/Gross Tuition Net
		Utilities	626UTL	\$38,866	4.78%	\$48,150	4.45%	23.89%	Chart of Accounts ☒ MSU ☒ UM
		Subcategory Total		\$810,850	99.67%	\$779,157	72.00%	-3.91%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
	Category Total			\$810,850	99.67%	\$779,157	72.00%	-3.91%	Reporting Units Ag Experiment Station
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$2,687	0.33%	\$303,000	28.00%	11176.52%	Fund All
		Subcategory Total		\$2,687	0.33%	\$303,000	28.00%	11176.52%	Org All
	Category Total			\$2,687	0.33%	\$303,000	28.00%	11176.52%	Account All
Total Expenses				\$813,537	100.00%	\$1,082,157	100.00%	33.02%	Program 07 Operation & Mainte.. Activity All Location All Fund Type All Account Type All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: Ag Experiment Station

Fiscal Year
2027

Chart of Accounts

☒	MSU
☒	UM

Program	2023	2024	2025	2026	2027 Budgeted
Organized Research	\$15,473,274	\$17,900,215	\$18,092,723	\$20,353,972	\$20,296,405
Institutional Support	\$1,435,610	\$1,393,950	\$1,716,073	\$1,511,708	\$1,870,502
Operation & Maintenance of Plant	\$838,515	\$752,457	\$767,108	\$813,537	\$1,082,157
Grand Total	\$17,747,399	\$20,046,622	\$20,575,904	\$22,679,217	\$23,249,064

Ed Units or Agencies
All

Reporting Unit
Ag Experiment Station

Program
All

Fund
All

Org
All

Chart of Accounts: All Agriculture Experiment Station Budget for Designated FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	27	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
A&RS Livestock Sales & Se..	\$4,535	\$1,000		\$1,000		\$1,000		\$1,000		\$4,535
AES BART Sales	\$31,397	\$366,000	\$200,000	\$566,000		\$341,100		\$341,100		\$256,297
AES CARC Services	\$68,462	\$84,139		\$84,139	\$0	\$42,877		\$42,877	\$0	\$109,724
AES CARC Variety Trials F..	\$28,744	\$0		\$0		\$0		\$0		\$28,744
AES Director Research Su..	\$1,254,534	\$51,250		\$51,250		\$30,000		\$30,000	\$0	\$1,275,784
AES EARC Services	\$118,592	\$68,250		\$68,250	\$17,010	\$57,484		\$74,494	\$4,030	\$116,378
AES Facilities Maint Revol..	\$976,507	\$30,000	\$500,000	\$530,000			\$850,000	\$850,000		\$656,507
AES Foundation Seed	\$124,474	\$200,000	\$63,500	\$263,500	\$68,621	\$129,746	\$66,000	\$264,367	\$5,056	\$128,663
AES Hort/BART Farm Fiel..	\$522			\$0				\$0		\$522
AES Hospital Sales & Servi..	\$78,677	\$70,000		\$70,000		\$44,000		\$44,000		\$104,677
AES Incentive Program IP..	\$1,003,188	\$30,000		\$30,000			\$330,000	\$330,000		\$703,188
AES LARRL Administration	\$515,633	\$1,251,000		\$1,251,000	\$1,077,084	\$192,251		\$1,269,335	\$152,907	\$650,204
AES Leases	\$13,764	\$24,500		\$24,500		\$38,916		\$38,916		(\$652)
AES NARC Services	\$780,748	\$300,000		\$300,000	\$123,229	\$365,666		\$488,895	\$4,307	\$596,160
AES NWARC Services	\$59,742	\$95,222		\$95,222	\$15,587	\$47,762		\$63,349	\$539	\$92,153
AES Pcard Refund	\$191,627	\$17,000		\$17,000		\$1,250		\$1,250		\$207,377
AES Plant Growth Center	\$82,040	\$98,000		\$98,000	\$45,971	\$48,850		\$94,821	\$901	\$86,120
AES Post Farm Field Day	\$834			\$0				\$0		\$834
AES Publication Sales	\$14,453	\$500		\$500		\$500		\$500		\$14,453
AES Regional Pulse Crop ..	\$399,968	\$107,000		\$107,000	\$78,290	\$28,700		\$106,990	\$8,294	\$408,271
AES Research Livestock	\$24,508	\$20,000		\$20,000		\$20,000		\$20,000	\$0	\$24,508
AES Retirement Revolvin..	\$1,008,519	\$40,000		\$40,000	\$40,000			\$40,000		\$1,008,519
AES SARC Services	\$2,429	\$70,211		\$70,211	\$4,772	\$90,460		\$95,232	\$0	(\$22,592)
AES Seed Laboratory	\$590,688	\$325,000		\$325,000	\$269,640	\$55,350		\$324,990	\$9,829	\$600,527
AES Soils Research	\$374	\$1,000		\$1,000		\$934		\$934	\$0	\$440
AES WARC Sales	\$67,020	\$46,000		\$46,000	\$2,202	\$36,257		\$38,459	\$709	\$75,270
AES Wheat/Barley Rsch F..	\$866,305	\$500,000	\$223,433	\$723,433	\$123,785	\$599,513		\$723,298	\$60,649	\$927,090
AES WTARC Services	\$29,284	\$2,500		\$2,500		\$5,825		\$5,825		\$25,959
Scholarship & Stipend Res..	\$763,471			\$0				\$0		\$763,471
Grand Total	\$9,101,039	\$3,798,572	\$986,933	\$4,785,505	\$1,867,125	\$2,177,507	\$1,246,000	\$5,290,632	\$247,221	\$8,843,134

**Chart of Accounts: All
Agriculture Experiment Station
Actuals for Designated
FY26**

Fund Type Designated	Fiscal Year 26	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Agriculture Experiment Station	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
A&RS Livestock Sales & Se..	\$7,488	\$270		\$270		\$3,223		\$3,223		\$4,535
AES BART Sales	\$64,513	\$438,301	\$0	\$438,301	\$18,243	\$400,073	\$53,101	\$471,417		\$31,397
AES CARC Services	\$114,368	\$154,015		\$154,015	\$7,759	\$192,162		\$199,921	\$0	\$68,462
AES CARC Variety Trials F..	\$15,000	\$17,877		\$17,877		\$4,133		\$4,133		\$28,744
AES Director Research Su..	\$679,984	\$399,550	\$175,000	\$574,550		\$0		\$0	\$0	\$1,254,534
AES EARC Services	\$189,684	\$33,611		\$33,611	\$26,955	\$77,748		\$104,703	\$4,030	\$122,622
AES Facilities Maint Revol..	\$937,662	\$38,846	\$2,985,618	\$3,024,464			\$2,985,618	\$2,985,618		\$976,507
AES Foundation Seed	\$209,836	\$224,649	\$1,090,963	\$1,315,612	\$84,688	\$135,323	\$1,180,963	\$1,400,974	\$5,056	\$129,530
AES Hort/BART Farm Fiel..	\$501	\$21		\$21				\$0		\$522
AES Hospital Sales & Servi..	\$72,399	\$14,301		\$14,301		\$8,022		\$8,022		\$78,677
AES Incentive Program IP..	\$963,281	\$39,907		\$39,907			\$0	\$0		\$1,003,188
AES LARRL Administration	\$60,454	\$1,521,825		\$1,521,825	\$905,225	\$124,421	\$37,000	\$1,066,646	\$152,907	\$668,540
AES Leases	\$50,576	\$24,100		\$24,100		\$60,912		\$60,912		\$13,764
AES Miller Start Up	\$0			\$0			\$0	\$0	\$0	\$0
AES NARC Services	\$889,630	\$553,036		\$553,036	\$102,151	\$421,768	\$138,000	\$661,919	\$4,307	\$785,055
AES NWARC Services	\$171,084	\$76,379		\$76,379	\$21,187	\$166,535		\$187,722	\$539	\$60,281
AES Pcard Refund	\$167,904	\$23,711	\$0	\$23,711		(\$12)		(\$12)		\$191,627
AES Plant Growth Center	\$99,415	\$99,543		\$99,543	\$59,051	\$57,866		\$116,917	\$901	\$82,941
AES Post Farm Field Day	\$413	\$2,249		\$2,249		\$1,827		\$1,827		\$834
AES Publication Sales	\$13,878	\$575		\$575		\$0		\$0		\$14,453
AES Regional Pulse Crop ..	\$442,104	\$136,595		\$136,595	\$109,562	\$69,169		\$178,731	\$8,294	\$408,262
AES Research Livestock	\$35,008	\$0		\$0		\$10,500		\$10,500	\$0	\$24,508
AES Retirement Revolvin..	\$968,400	\$40,119		\$40,119	\$0			\$0		\$1,008,519
AES SARC Services	\$44,969	\$17,083		\$17,083	\$11,077	\$43,546	\$5,000	\$59,623	\$0	\$2,429
AES Seed Laboratory	\$554,050	\$354,444		\$354,444	\$244,293	\$53,514	\$20,000	\$317,807	\$9,829	\$600,517
AES Soils Research	\$374	\$0		\$0	\$0			\$0	\$0	\$374
AES WARC Sales	\$82,573	\$30,813		\$30,813	\$30,263	\$16,103	\$0	\$46,366	\$709	\$67,729
AES Wheat/Barley Rsch F..	\$592,683	\$514,466	\$1,232,282	\$1,746,748	\$191,841	(\$50,997)	\$1,332,282	\$1,473,126	\$60,649	\$926,954
AES WTARC Services	\$17,990	\$12,006		\$12,006		\$713		\$713		\$29,284
Scholarship & Stipend Res..	\$733,100	\$30,371		\$30,371				\$0		\$763,471
Grand Total	\$8,179,322	\$4,798,664	\$5,483,863	\$10,282,527	\$1,812,295	\$1,796,551	\$5,751,964	\$9,360,809	\$247,221	\$9,348,260

Chart of Accounts: All
Agriculture Experiment Station
Budget for Plant Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Plant Funds	27	All	All		Agriculture Experiment Station		Budget			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$4,540,758	\$255,775	\$2,400	\$258,175	\$0	\$106,993		\$106,993	\$0	\$4,691,940
Unexpended Plant	\$3,690,593	\$68,750		\$68,750		\$66,470		\$66,470	\$0	\$3,692,873
Grand Total	\$8,231,351	\$324,525	\$2,400	\$326,925	\$0	\$173,463		\$173,463	\$0	\$8,384,813

Chart of Accounts: All
Agriculture Experiment Station
Actuals for Plant Funds
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	26	All	All	Agriculture Experiment Station	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$4,266,542	\$166,041	\$517,760	\$683,801		\$409,585		\$409,585	\$0	\$4,540,758
Unexpended Plant	\$1,418,418	\$80,712	\$2,305,298	\$2,386,010		\$113,835		\$113,835	\$0	\$3,690,593
Grand Total	\$5,684,960	\$246,753	\$2,823,058	\$3,069,811		\$523,419		\$523,419	\$0	\$8,231,351

Chart of Accounts: All Agriculture Experiment Station Budget for Restricted FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	27	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$0	\$89,541		\$89,541	\$0	\$32,000		\$32,000	\$0	\$57,541
AES Fertilizer	\$749,233	\$580,000		\$580,000	\$296,418	\$332,182		\$628,600	\$4,160	\$704,793
AES Hatch Funds	\$0	\$1,957,915		\$1,957,915	\$1,720,614	\$237,301		\$1,957,915	\$0	\$0
AES Lutz Farm	\$132,794	\$37,000		\$37,000	\$26,841	\$20,450		\$47,291	\$2,167	\$124,670
AES Regional Research Fu..	\$0	\$966,096		\$966,096	\$736,443	\$229,653		\$966,096	\$0	\$0
AES Restricted Gift	\$1,564			\$0				\$0		\$1,564
Grand Total	\$883,591	\$3,630,552		\$3,630,552	\$2,780,316	\$851,586		\$3,631,902	\$6,327	\$888,568

Chart of Accounts: All Agriculture Experiment Station Actuals for Restricted FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	All	All	Agriculture Experiment Station	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$0	\$39,432		\$39,432	\$34,145	\$5,288		\$39,432	\$0	\$0
AES Fertilizer	\$761,538	\$405,041		\$405,041	\$281,095	\$136,251		\$417,346	\$4,160	\$753,393
AES Hatch Funds	\$0	\$2,295,746		\$2,295,746	\$1,903,276	\$392,470		\$2,295,746	\$0	\$0
AES Huidekoper	\$0	\$0		\$0				\$0		\$0
AES Lutz Farm	\$152,710	\$55,742		\$55,742	\$26,151	\$49,507		\$75,658	\$2,167	\$134,961
AES Regional Research Fu..	\$0	\$1,631,468		\$1,631,468	\$1,289,334	\$342,134		\$1,631,468	\$0	\$0
AES Restricted Gift	\$1,506	\$58		\$58				\$0		\$1,564
Grand Total	\$915,753	\$4,427,488		\$4,427,488	\$3,534,001	\$925,649		\$4,459,651	\$6,327	\$889,918

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Agricultural Experiment Station			
	ACTUAL 2026	PER- CENT	BUDGETED FY 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	38.04	27%	66.27	38%	74.20%
Contract Administrative	0.26	0%	0.40	0%	56.39%
Contract Professional	25.50	18%	34.04	20%	33.52%
Classified	44.32	32%	50.54	29%	14.03%
Graduate Teaching & Research Assistants (GTA & GRA)	17.71	13%	20.05	12%	13.20%
Part-Time and Other	14.58	10%	2.89	2%	-80.20%
TOTAL	140.41	100%	174.19	100%	24.06%
RESTRICTED:					
Contract Faculty (AY/FY)	21.08	64%	17.36	95%	-17.65%
Contract Administrative	0.14	0%	-	0%	-100.00%
Contract Professional	1.75	5%	0.50	3%	-71.48%
Classified	1.00	3%	0.35	2%	-64.88%
Graduate Teaching & Research Assistants (GTA & GRA)	3.64	11%	-	0%	-100.00%
Part-Time and Other	5.28	16%	-	0%	-100.00%
TOTAL	32.89	100%	18.21	100%	-44.64%
DESIGNATED:					
Contract Faculty (AY/FY)	0.01	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.90	10%	4.92	21%	69.69%
Classified	16.62	55%	15.03	65%	-9.58%
Graduate Teaching & Research Assistants (GTA & GRA)	0.52	2%	-	0%	0.00%
Part-Time and Other	10.27	34%	3.19	14%	0.00%
TOTAL	30.32	100%	23.14	100%	-23.67%
AUXILIARY:					
Contract Administrative	-		-		
Contract Professional	-		-		
Classified	-		-		
Graduate Teaching & Research Assistants (GTA & GRA)	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
PLANT:					
Classified	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY/FY)	59.13	29%	83.63	39%	41.43%
Contract Administrative	0.40	0%	0.40	0%	0.00%
Contract Professional	30.15	15%	39.46	18%	30.89%
Classified	61.94	30%	65.92	31%	6.42%
Graduate Teaching & Research Assistants (GTA & GRA)	21.87	11%	20.05	9%	-8.32%
Part-Time and Other	30.12	15%	6.08	3%	-79.82%
TOTAL	203.61	100%	215.54	100%	5.86%

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	May 2005	March 2020	May 2003	
2. Date Reserve Fund Established by Campus	March 3, 2005	June 19, 2014	July 1, 2020	45108	
3. Fund Code (BANNER)	930900	930902	930903	930904	
4. Financial Summary					
Fund Balance - FYE 2024 (Actual)	924,676	919,788	893,079	700,000	
+ Revenues, Transfers In (Actual FY25)	43,725	43,493	1,075,106	33,100	
- Expenditures, Transfers Out (Actual FY25)	-	-	(1,030,523)	-	
Fund Balance - FYE 2025 (Actual)	968,400	963,281	937,662	733,100	
+ Revenues, Transfers In (Actual FY26)	40,119	39,907	3,024,464	30,371	
- Expenditures, Transfers Out (Actual FY26)	-	-	(2,985,618)	-	
Fund Balance - FYE 2026 (Actual)	1,008,519	1,003,188	976,507	763,471	
+ Revenues, Transfers In (Projected FY27)	40,000	30,000	530,000	-	
- Expenditures, Transfers Out (Projected FY27)	40,000	(330,000)	(850,000)	-	
Fund Balance - FYE 2027 (Projected)	1,088,519	703,188	656,507	763,471	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			yes		
b. Has the required annual business plan for FY26 been submitted and approved by OCHE?	yes				
c. Has the required documentation for the FY26 transfers out of this reserve fund been submitted to OCHE?		n/a			

NOTES

Montana Agriculture Experiment Station
Negative Fund Balances Report as of June 30, 2026

The Montana Agriculture Experiment Station had no negative fund balances to report at 6/30/26.

Montana Agriculture Experiment Station
Negative Cash Report as of June 30, 2026

The Montana Agriculture Experiment Station had no negative cash balances to report at 6/30/26.