

MSU Extension Service

| | |
|----------|--|
| Summary | All Funds Summary |
| Bud 300 | Current Unrestricted Revenues |
| Bud 200 | Total Unrestricted Expenses Public Service Institutional Support Operation & Maintenance of Plant |
| Bud 220 | Comparison of Expenditures by Program |
| Bud 400D | Designated Funds FY 2025 Budget Designated Funds FY 2024 Actuals |
| Bud 400R | Restricted Funds FY 2025 Budget Restricted Funds FY 2024 Actuals |
| CHE 113 | FTE Employee Data |
| CHE 114 | BOR Reserve Funds Report |
| CHE 115 | Negative Fund Balance Report |
| CHE 116 | Negative Cash Balance Report |

MSU Extension
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2025

| Campus/Agency | Actual FY 2024 | Budgeted FY 2025 | Dollar Change Actual 2024 to Budgeted 2025 | Percent Change Actual 2024 to Budgeted 2025 |
|--------------------------------|----------------------|----------------------|--|---|
| MSU Extension Service: | | | | |
| Current Operating Unrestricted | \$ 7,720,503 | \$ 7,967,962 | \$ 247,459 | 3% |
| Current Restricted | \$ 4,251,052 | \$ 5,407,783 | 1,156,731 | 27% |
| Current Designated | \$ 5,483,986 | \$ 6,377,919 | 893,933 | 16% |
| Auxiliary Enterprises | \$ - | \$ - | - | - |
| Loan & Endowment Funds | \$ - | \$ - | - | - |
| Plant Funds | \$ - | \$ - | - | - |
| TOTAL ALL FUNDS | \$ 17,455,541 | \$ 19,753,664 | \$ 2,298,123 | 13% |

Montana University System
 Current Unrestricted Revenue
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
24

Period
14

FY Comparison
Next FY

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

| Category | Accounts | Level 1 Acct Code | Actual FY24 | % of Total | Budget FY25 | % of Total Budget | % Change | |
|----------------------|----------------------------|-------------------|--------------------|----------------|--------------------|-------------------|----------------|--|
| State Allocations | Hi Ed General Fund Revenue | 555GEN | \$7,615,245 | 98.19% | \$7,869,801 | 98.77% | 3.34% | Net/Gross Tuition Net |
| | MUS Retirement Plan | 555SPE | \$28,960 | 0.37% | \$33,000 | 0.41% | 13.95% | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| | Category Total | | \$7,644,205 | 98.56% | \$7,902,801 | 99.18% | 3.38% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| Other Revenues | Carry Forward Funds | 585CAR | | | \$35,161 | 0.44% | | Reporting Units Extension Service |
| | Investments | 540INV | \$23,033 | 0.30% | \$30,000 | 0.38% | 30.25% | Fund All |
| | Category Total | | \$23,033 | 0.30% | \$65,161 | 0.82% | 182.90% | Org All |
| Transfers | Non Mandatory Transfer In | 557NMX | \$88,425 | 1.14% | | | | Account All |
| | Category Total | | \$88,425 | 1.14% | | | | Program All |
| Total Revenue | | | \$7,755,663 | 100.00% | \$7,967,962 | 100.00% | 2.74% | 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 Waivers 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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
24

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY24 | % of Total | Budget FY25 | % of Total Budget | % Change | | | |
|--------------------------|--------------------|--------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|----------------|--|----------------------|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$2,607,312 | 33.77% | \$3,005,453 | 37.72% | 15.27% | Net/Gross Tuition Net | | |
| | | Contract Administrat.. | 611ADM | \$93,438 | 1.21% | \$97,562 | 1.22% | 4.41% | | | |
| | | Classified | 611CLS | \$817,889 | 10.59% | \$938,285 | 11.78% | 14.72% | | | |
| | | Contract Professio.. | 611PRF | \$485,254 | 6.29% | \$533,666 | 6.70% | 9.98% | | | |
| | | Other Salaries | 612OTS | \$27,244 | 0.35% | \$54,000 | 0.68% | 98.21% | | | |
| | | | Other Compensati.. | 613OTC | \$26,815 | 0.35% | \$45,603 | 0.57% | | 70.07% | |
| | | | Subcategory Total | | \$4,057,952 | 52.56% | \$4,674,569 | 58.67% | | 15.20% | |
| | Benefits | Employee Benefits | 614BEN | \$2,216,297 | 28.71% | \$2,024,645 | 25.41% | -8.65% | | Ed Units or Agencies | |
| | | Termination Benef.. | 615TRB | \$8,746 | 0.11% | | | | | | |
| | | Termination Pay | 615TRP | \$146,699 | 1.90% | | | | | | |
| Subcategory Total | | | \$2,371,742 | 30.72% | \$2,024,645 | 25.41% | -14.63% | | | | |
| | | Category Total | | \$6,429,694 | 83.28% | \$6,699,214 | 84.08% | 4.19% | Reporting Units Extension Service | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$112,188 | 1.45% | \$95,027 | 1.19% | -15.30% | Fund All Org All Account All Program All Activity All Location All Fund Type All Account Type All | | |
| | | Contracted Services | 621SRV | \$36,626 | 0.47% | \$41,481 | 0.52% | 13.25% | | | |
| | | Cost of Goods Sold | 629CGS | | | | | | | | |
| | | Other | 6280TH | \$560,703 | 7.26% | \$619,374 | 7.77% | 10.46% | | | |
| | | Rent | 625RNT | \$15,394 | 0.20% | \$19,090 | 0.24% | 24.01% | | | |
| | | Repairs & Mainten.. | 627MNT | \$19,916 | 0.26% | \$16,000 | 0.20% | -19.66% | | | |
| | | Supplies | 622SUP | \$103,105 | 1.34% | \$106,176 | 1.33% | 2.98% | | | |
| | | Travel | 624TRV | \$209,245 | 2.71% | \$289,046 | 3.63% | 38.14% | | | |
| | | Utilities | 626UTL | \$138 | 0.00% | | | | | | |
| | | Waivers & Scholar.. | 628WAV | | | | | | | | |
| | | Subcategory Total | | \$1,057,315 | 13.69% | \$1,186,193 | 14.89% | 12.19% | | | |
| | | Category Total | | \$1,057,315 | 13.69% | \$1,186,193 | 14.89% | 12.19% | | | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$13,790 | 0.18% | \$69,827 | 0.88% | 406.36% | | | |
| | | Subcategory Total | | \$13,790 | 0.18% | \$69,827 | 0.88% | 406.36% | | | |
| | Transfers | NonMandatory Tra.. | 688NXF | \$219,703 | 2.85% | \$12,728 | 0.16% | -94.21% | | | |
| | | Subcategory Total | | \$219,703 | 2.85% | \$12,728 | 0.16% | -94.21% | | | |
| | | Category Total | | \$233,493 | 3.02% | \$82,555 | 1.04% | -64.64% | | | |
| Total Expenses | | | | \$7,720,503 | 100.00% | \$7,967,962 | 100.00% | 3.21% | | | |

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Extension Service

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
24

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY24 | % of Total | Budget FY25 | % of Total Budget | % Change | | |
|--------------------------|--------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-----------------------|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$2,559,224 | 39.65% | \$2,998,273 | 43.40% | 17.16% | Net/Gross Tuition Net | |
| | | Classified | 611CLS | \$578,464 | 8.96% | \$703,392 | 10.18% | 21.60% | | |
| | | Contract Professio.. | 611PRF | \$311,593 | 4.83% | \$393,053 | 5.69% | 26.14% | | |
| | | Other Salaries | 612OTS | \$27,244 | 0.42% | \$54,000 | 0.78% | 98.21% | | |
| | | Other Compensati.. | 613OTC | \$22,666 | 0.35% | \$41,453 | 0.60% | 82.89% | | |
| | Subcategory Total | | | \$3,499,192 | 54.21% | \$4,190,171 | 60.65% | 19.75% | | Chart of Accounts |
| | Benefits | Employee Benefits | 614BEN | \$2,216,297 | 34.33% | \$2,024,645 | 29.31% | -8.65% | | Ed Units or Agencies |
| | | Termination Benef.. | 615TRB | \$8,746 | 0.14% | | | | | <input checked="" type="checkbox"/> Agencies |
| | | Termination Pay | 615TRP | \$146,699 | 2.27% | | | | | <input checked="" type="checkbox"/> Ed Units |
| | Subcategory Total | | | \$2,371,742 | 36.74% | \$2,024,645 | 29.31% | -14.63% | | Reporting Units |
| Category Total | | | \$5,870,934 | 90.95% | \$6,214,816 | 89.96% | 5.86% | Extension Service | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$103,885 | 1.61% | \$81,710 | 1.18% | -21.35% | Fund | |
| | | Contracted Services | 621SRV | \$33,316 | 0.52% | \$36,547 | 0.53% | 9.70% | All | |
| | | Cost of Goods Sold | 629CGS | | | | | | Org | |
| | | Other | 628OTH | \$137,222 | 2.13% | \$201,386 | 2.91% | 46.76% | All | |
| | | Rent | 625RNT | \$15,134 | 0.23% | \$18,090 | 0.26% | 19.53% | Account | |
| | | Repairs & Mainten.. | 627MNT | \$18,221 | 0.28% | \$16,000 | 0.23% | -12.19% | All | |
| | | Supplies | 622SUP | \$95,766 | 1.48% | \$93,820 | 1.36% | -2.03% | Program | |
| | | Travel | 624TRV | \$174,276 | 2.70% | \$246,406 | 3.57% | 41.39% | 03 Public Service | |
| | | Utilities | 626UTL | \$138 | 0.00% | | | | Activity | |
| | | Waivers & Scholar.. | 628WAV | | | | | | All | |
| Subcategory Total | | | \$577,958 | 8.95% | \$693,959 | 10.04% | 20.07% | Location | | |
| Category Total | | | \$577,958 | 8.95% | \$693,959 | 10.04% | 20.07% | All | | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | | | | | | Fund Type | |
| | | Subcategory Total | | | | | | | All | |
| | Transfers | NonMandatory Tra.. | 688NXF | \$6,425 | 0.10% | | | | Account Type | |
| Subcategory Total | | | \$6,425 | 0.10% | | | | All | | |
| Category Total | | | \$6,425 | 0.10% | | | | | | |
| Total Expenses | | | | \$6,455,317 | 100.00% | \$6,908,775 | 100.00% | 7.02% | | |

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
24

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY24 | % of Total | Budget FY25 | % of Total Budget | % Change | | |
|--------------------------|--------------------------|--------------------------|-------------------|--------------------|------------------|------------------|-------------------|-----------------|--|----------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$48,088 | 4.53% | \$7,180 | 0.83% | -85.07% | Net/Gross Tuition Net Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units Extension Service Fund All Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All | |
| | | Contract Administr.. | 611ADM | \$93,438 | 8.81% | \$97,562 | 11.35% | 4.41% | | |
| | | Classified | 611CLS | \$239,424 | 22.56% | \$234,893 | 27.32% | -1.89% | | |
| | | Contract Professio.. | 611PRF | \$173,661 | 16.37% | \$140,613 | 16.35% | -19.03% | | |
| | | Other Compensati.. | 6130TC | \$4,149 | 0.39% | \$4,150 | 0.48% | 0.02% | | |
| | Subcategory Total | | | | \$558,761 | 52.66% | \$484,398 | 56.33% | | -13.31% |
| | Benefits | Employee Benefits | 614BEN | | | | | | | |
| | | Termination Pay | 615TRP | | \$0 | 0.00% | | | | |
| | Subcategory Total | | | | \$0 | 0.00% | | | | |
| | Category Total | | | | \$558,761 | 52.66% | \$484,398 | 56.33% | | -13.31% |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$8,304 | 0.78% | \$13,317 | 1.55% | 60.37% | | |
| | | Contracted Services | 621SRV | \$3,310 | 0.31% | \$4,934 | 0.57% | 49.06% | | |
| | | Other | 6280TH | \$219,678 | 20.70% | \$218,710 | 25.43% | -0.44% | | |
| | | Rent | 625RNT | \$260 | 0.02% | \$1,000 | 0.12% | 284.62% | | |
| | | Repairs & Mainten.. | 627MNT | \$1,695 | 0.16% | \$0 | 0.00% | -100.00% | | |
| | | Supplies | 622SUP | \$7,339 | 0.69% | \$12,356 | 1.44% | 68.37% | | |
| | | Travel | 624TRV | \$34,969 | 3.30% | \$42,640 | 4.96% | 21.94% | | |
| Subcategory Total | | | | \$275,555 | 25.97% | \$292,957 | 34.07% | 6.32% | | |
| Category Total | | | | \$275,555 | 25.97% | \$292,957 | 34.07% | 6.32% | | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$13,790 | 1.30% | \$69,827 | 8.12% | 406.36% | | |
| | | Subcategory Total | | | | \$13,790 | 1.30% | \$69,827 | 8.12% | 406.36% |
| | Transfers | NonMandatory Tra.. | 688NXF | \$213,000 | 20.07% | \$12,728 | 1.48% | -94.02% | | |
| Subcategory Total | | | | \$213,000 | 20.07% | \$12,728 | 1.48% | -94.02% | | |
| Category Total | | | | \$226,790 | 21.37% | \$82,555 | 9.60% | -63.60% | | |
| Total Expenses | | | | \$1,061,106 | 100.00% | \$859,909 | 100.00% | -18.96% | | |

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
24

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY24 | % of Total | Budget FY25 | % of Total Budget | % Change | |
|-----------------------|-----------------------|---------------------------|-------------------|------------------|------------------|------------------|-------------------|--|--|
| Operating Expenses | Operating Expenses | Other | 6280TH | \$203,802 | 99.86% | \$199,278 | 100.00% | -2.22% | Net/Gross Tuition Net |
| | | Subcategory Total | | \$203,802 | 99.86% | \$199,278 | 100.00% | -2.22% | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| | Category Total | | \$203,802 | 99.86% | \$199,278 | 100.00% | -2.22% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units Extension Service | |
| Capital and Transfers | Transfers | NonMandatory Transfer Out | 688NXF | \$278 | 0.14% | | | | Fund All |
| | | Subcategory Total | | \$278 | 0.14% | | | | Org All |
| | Category Total | | \$278 | 0.14% | | | | Account All | |
| | | | | | | | | | Program 07 Operation & Mainte.. |
| | | | | | | | | | Activity All |
| | | | | | | | | | Location All |
| | | | | | | | | | Fund Type All |
| Total Expenses | | | | \$204,080 | 100.00% | \$199,278 | 100.00% | -2.35% | Account Type All |

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2025
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

| Program | 2021 | 2022 | 2023 | 2024 | 2025 Budgeted | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------------|
| Public Service | \$5,778,447 | \$5,828,999 | \$6,072,657 | \$6,455,317 | \$6,908,775 | Ed Units or Agencies All |
| Institutional Support | \$600,459 | \$662,283 | \$723,155 | \$1,061,106 | \$859,909 | |
| Operation & Maintenance of Plant | \$219,605 | \$248,195 | \$248,048 | \$204,080 | \$199,278 | Reporting Unit Extension Service |
| Grand Total | \$6,598,511 | \$6,739,476 | \$7,043,860 | \$7,720,503 | \$7,967,962 | |

Program
 All

Fund
 All

Org
 All

**Chart of Accounts: All
Extension Service
Budget for Designated
FY25**

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|------------------|--------------------|----------------------|---------------------|
| Designated | 25 | All | All | Extension Service | Budget | | | | | |
| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
| ES County Partnership | (\$42,905) | \$3,673,222 | | \$3,673,222 | \$3,326,788 | \$336,515 | | \$3,663,303 | \$440,005 | \$407,020 |
| ES Investment Interest | \$273,622 | \$150,000 | | \$150,000 | \$22,905 | \$30,000 | | \$52,905 | | \$370,717 |
| ES Local Government Cent.. | \$228,074 | \$161,850 | | \$161,850 | \$95,471 | \$81,359 | | \$176,829 | \$2,337 | \$215,432 |
| ES Pcard Rebate | \$147,617 | \$12,000 | | \$12,000 | | \$12,000 | | \$12,000 | | \$147,617 |
| ES Pesticide Applicator | \$242,892 | \$142,000 | | \$142,000 | \$120,097 | \$38,200 | | \$158,297 | \$0 | \$226,595 |
| ES Reserve Revolving | \$380,762 | | \$12,728 | \$12,728 | | | | \$0 | | \$393,490 |
| ES Retirement Costs | \$289,744 | | | \$0 | | | \$100,000 | \$100,000 | | \$189,744 |
| ES Seed Potato Certificati.. | \$565,608 | \$1,206,000 | | \$1,206,000 | \$823,308 | \$489,743 | | \$1,313,051 | \$75,785 | \$534,342 |
| ES Total 4-H Operations | \$132,119 | \$539,524 | | \$539,524 | \$157,024 | \$382,500 | | \$539,524 | \$29,895 | \$162,013 |
| ES Total Designated Misc.. | \$153,055 | \$33,050 | | \$33,050 | \$47,933 | \$35,286 | | \$83,219 | \$0 | \$102,886 |
| ES Total Designated Sales | \$127,467 | \$58,484 | | \$58,484 | \$43,044 | \$27,810 | | \$70,854 | \$577 | \$115,674 |
| ES Total Workshops & Se.. | \$285,254 | \$163,350 | \$55,000 | \$218,350 | \$41,104 | \$166,834 | | \$207,937 | \$3,824 | \$299,491 |
| Grand Total | \$2,783,310 | \$6,139,480 | \$67,728 | \$6,207,208 | \$4,677,673 | \$1,600,246 | \$100,000 | \$6,377,919 | \$552,423 | \$3,165,021 |

**Chart of Accounts: All
Extension Service
Actuals for Designated
FY24**

| Fund Type Designated | Fiscal Year 24 | Chart of Accounts All | Ed Unit or Agencies All | Reporting Unit Extension Service | 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 |
| ES County Partnership | (\$39,697) | \$3,105,024 | \$1,974 | \$3,106,998 | \$2,826,275 | \$281,957 | \$1,974 | \$3,110,206 | \$440,005 | \$397,101 |
| ES Investment Interest | \$176,123 | \$161,020 | | \$161,020 | \$0 | \$1,445 | \$62,077 | \$63,522 | | \$273,622 |
| ES Local Government Cent.. | \$195,106 | \$199,387 | | \$199,387 | \$61,468 | \$104,950 | | \$166,418 | \$2,337 | \$230,411 |
| ES Pcard Rebate | \$72,292 | \$13,355 | \$62,077 | \$75,433 | \$0 | \$107 | | \$107 | | \$147,617 |
| ES Pesticide Applicator | \$250,990 | \$117,124 | | \$117,124 | \$77,732 | \$47,489 | | \$125,221 | \$0 | \$242,892 |
| ES Reserve Revolving | \$344,337 | | \$36,425 | \$36,425 | | | | \$0 | | \$380,762 |
| ES Retirement Costs | \$191,705 | | \$186,464 | \$186,464 | | | \$88,425 | \$88,425 | | \$289,744 |
| ES Seed Potato Certificati.. | \$508,210 | \$1,147,101 | | \$1,147,101 | \$649,895 | \$439,809 | | \$1,089,703 | \$75,785 | \$641,393 |
| ES Total 4-H Operations | \$102,943 | \$567,635 | \$4,463 | \$572,099 | \$215,174 | \$323,285 | \$4,463 | \$542,922 | \$29,895 | \$162,013 |
| ES Total Designated Misc.. | \$131,527 | \$40,553 | | \$40,553 | \$2,007 | \$13,554 | \$3,464 | \$19,026 | \$0 | \$153,055 |
| ES Total Designated Sales | \$140,203 | \$55,862 | | \$55,862 | \$33,695 | \$34,903 | | \$68,598 | \$577 | \$128,044 |
| ES Total Workshops & Se.. | \$263,994 | \$137,684 | \$93,413 | \$231,096 | \$54,356 | \$147,984 | \$7,498 | \$209,837 | \$3,824 | \$289,078 |
| Grand Total | \$2,337,733 | \$5,544,746 | \$384,817 | \$5,929,563 | \$3,920,601 | \$1,395,483 | \$167,902 | \$5,483,986 | \$552,423 | \$3,335,732 |

Chart of Accounts: All
Extension Service
Budget for Restricted
FY25

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-----------------------------|-------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------|--------------------|----------------------|---------------------|
| Restricted | 25 | All | All | Extension Service | Budget | | | | | |
| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
| ES Total Federal Restricted | (\$501,993) | \$4,497,547 | | \$4,497,547 | \$4,325,466 | \$172,082 | | \$4,497,547 | \$501,993 | \$0 |
| ES Total Private Restricted | (\$26,634) | \$244,096 | | \$244,096 | \$244,096 | | | \$244,096 | \$26,634 | \$0 |
| ES Total Restricted Gifts | \$165,313 | \$378,150 | | \$378,150 | \$284,399 | \$118,092 | | \$402,491 | \$14,956 | \$155,928 |
| ES Total State Restricted | \$314,184 | \$153,500 | | \$153,500 | \$203,158 | \$60,491 | | \$263,649 | \$30,772 | \$234,807 |
| Grand Total | (\$49,131) | \$5,273,293 | | \$5,273,293 | \$5,057,119 | \$350,665 | | \$5,407,783 | \$574,356 | \$390,734 |

Chart of Accounts: All
Extension Service
Actuals for Restricted
FY24

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-----------------------------|-------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------|--------------------|----------------------|---------------------|
| Restricted | 24 | All | All | Extension Service | Actuals | | | | | |
| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
| ES Total Federal Restricted | (\$526,921) | \$3,515,308 | | \$3,515,308 | \$3,385,958 | \$104,422 | | \$3,490,380 | \$501,993 | \$0 |
| ES Total Private Restricted | (\$31,362) | \$233,709 | | \$233,709 | \$226,846 | \$2,136 | | \$228,981 | \$26,634 | \$0 |
| ES Total Restricted Gifts | \$240,500 | \$266,104 | | \$266,104 | \$209,696 | \$131,595 | | \$341,292 | \$14,956 | \$180,269 |
| ES Total State Restricted | \$351,521 | \$153,061 | | \$153,061 | \$161,195 | \$29,204 | | \$190,399 | \$30,772 | \$344,956 |
| Grand Total | \$33,739 | \$4,168,182 | | \$4,168,182 | \$3,983,695 | \$267,357 | | \$4,251,052 | \$574,356 | \$525,225 |

ALL FUNDS
FTE EMPLOYEE DATA

| UNIT | Extension | | | | |
|---|----------------|--------------|------------------|--------------|------------------|
| | ACTUAL 2024 | PER- CENT | BUDGETED 2025 | PER- CENT | INCR. (DECR.) |
| CURRENT UNRESTRICTED FUND: | | | | | |
| Contract Faculty (AY/FY) | 28.82 | 57% | 41.07 | 61% | 42.51% |
| Contract Administrative | 0.48 | 1% | 0.48 | 1% | 0.00% |
| Contract Professional | 5.77 | 11% | 6.11 | 9% | 5.89% |
| Classified | 14.26 | 28% | 15.31 | 23% | 7.36% |
| Graduate Teaching & Research Assistants (GTA & GRA) | | 0% | - | 0% | |
| Part-Time and Other | 1.44 | 3% | 3.86 | 6% | 168.06% |
| TOTAL | 50.77 | 100% | 66.83 | 100% | 31.63% |
| RESTRICTED: | | | | | |
| Contract Faculty (AY/FY) | 33.27 | 79% | 43.54 | 82% | 30.87% |
| Contract Administrative | - | 0% | - | 0% | |
| Contract Professional | 2.39 | 6% | 3.16 | 6% | 32.22% |
| Classified | 5.34 | 13% | 6.14 | 12% | 14.98% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 0.65 | 2% | - | 0% | |
| Part-Time and Other | 0.62 | 1% | 0.55 | 1% | -11.29% |
| TOTAL | 42.27 | 100% | 53.39 | 100% | 26.31% |
| DESIGNATED: | | | | | |
| Contract Faculty (AY/FY) | 49.57 | 74% | 63.54 | 80% | 28.18% |
| Contract Administrative | - | 0% | - | 0% | - |
| Contract Professional | 1.98 | 3% | 2.17 | 3% | 9.60% |
| Classified | 4.61 | 7% | 5.88 | 7% | 27.55% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 0.02 | 0% | - | 0% | - |
| Part-Time and Other | 10.78 | 16% | 7.99 | 10% | -25.88% |
| TOTAL | 66.96 | 100% | 79.58 | 100% | 18.85% |
| 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) | 111.66 | 70% | 148.15 | 74% | 32.68% |
| Contract Administrative | 0.48 | 0% | 0.48 | 0% | 0.00% |
| Contract Professional | 10.14 | 6% | 11.44 | 6% | 12.82% |
| Classified | 24.21 | 15% | 27.33 | 14% | 12.89% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 0.67 | 0% | - | 0% | |
| Part-Time and Other | 12.84 | 8% | 12.40 | 6% | -3.43% |
| TOTAL | 160.00 | 100% | 199.80 | 100% | 24.88% |

Comments

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

| NAME | | | | CODE | |
|--|--|---|--|--|--|
| Extension | | | | 51100 | |
| DESCRIPTION | BOR POLICY 910.10 Retirement Costs | BOR POLICY 901.15 Reserve Revolving | BOR POLICY 901.6 Facility Deferred Maint | 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 2023 (Actual) | 191,704.86 | 344,337.05 | - | | |
| + Revenues, Transfers In (Actual FY 24) | 186,464.44 | 36,425.20 | - | | |
| - Expenditures, Transfers Out (Actual FY24) | 88,425.06 | | - | | |
| Fund Balance - FYE 2024 (Actual) | 289,744.24 | 380,762.25 | - | - | |
| + Revenues, Transfers In (Projected FY25) | 0.00 | 12,727.80 | - | | |
| - Expenditures, Transfers Out (Projected FY25) | 100,000.00 | | - | | |
| Fund Balance - FYE 2025 (Projected) | 189,744.24 | 393,490.05 | - | - | |
| 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****

Retirement Fund Transfers Out of \$88,425.06 was processed to cover termination costs of five long-term MSU County Extension faculty.

MSU Extension
Retirement Costs Business Plan
Required by Policy 910.10
Prepared August 9, 2024, by Sandra Rahn-Gibson

MSU Extension pledges that the retirement costs revolving account has been and will be used in the future exclusively to cover the costs of retirement payouts in the general operating accounts. The 7/1/23 balance of the fund was \$191,704.86. There was a transfer out of \$88,425.06 to cover the retirement costs of five long term county Extension faculty. In addition, there was a transfer in of \$186,464.44 leaving a FYE 24 balance of \$289,744.24

\$100,000 of the retirement fund balance has been budgeted to spend in FY 25, however internally generated savings may end up being used, in part, for retirements. The current liability for employees eligible to retire in FY 25 is \$303,827.04.

**Montana State University Extension
Negative Fund Balances Report as of June 30, 2024**

MSU Extension had the following negative fund balances to report at 6/30/24:

RESTRICTED

Private Restricted Funds

| | | |
|--|-------------|-------------------------|
| MT Seed Growers | Fund 022704 | <u>\$ (\$10,191.68)</u> |
| Total Private Restricted Negative Fund Balance | | \$ (\$10,191.68) |

*A revenue accrual for \$10,191.68 was processed at fiscal year end.

Restricted Gift Funds

| | | |
|---|-------------|------------------|
| Rural Vitality | Fund 025935 | (\$1,382.69) |
| Park Co/Livingston ARPA | Fund 025936 | (\$ 8,131.58) |
| 4-H Endowment | Fund 025937 | <u>(\$82.60)</u> |
| Total Restricted Gift Negative Fund Balance | | (\$9,596.87) |

*Revenue accruals for \$9,596.87 were processed at fiscal year end.

Federal Restricted Funds

| | | |
|------------------------------|-------------|-----------------------|
| Smith-Lever | Fund 021010 | <u>(\$100,309.67)</u> |
| Federal Revenue Fund Balance | | (\$100,309.67) |

*A federal revenue accrual for \$100,309.67 was processed at fiscal year end.

DESIGNATED

| | | |
|--------------------------|-------------|-------------------|
| County Partnership Funds | Fund 033705 | (\$130,553.36) |
| Montana 4-H Foundation | Fund 033507 | (\$4,431.96) |
| Toole Co Programming | Fund 033852 | <u>(\$210.28)</u> |
| Designated Fund Balance | | (\$135,195.60) |

*Revenue accruals for \$135,195.60 were processed at fiscal year end.

**Montana State University Extension
Negative Cash Report as of June 30, 2024**

MSU Extension had the following negative cash balances in its SABHRS fund group totals.

| | | |
|-------------|--------------------------|--------------|
| Fund 025936 | Park Co/Livingston ARPA | (\$8,131.58) |
| Fund 034567 | Miscellaneous Receivable | (\$114.82) |
| Fund 033852 | Toole Co Programming | (\$210.28) |