

MSU Extension Service

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenditures Public Service Institutional Support Operation & Maintenance of Plant
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MSU Extension

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2026

Campus/Agency	Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
MSU Extension Service:				
Current Operating Unrestricted	\$ 8,008,713	\$ 8,725,619	\$ 716,906	9%
Current Restricted	\$ 4,427,436	\$ 6,145,610	1,718,174	39%
Current Designated	\$ 5,757,122	\$ 6,603,357	846,235	15%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 18,193,271	\$ 21,474,587	\$ 3,281,316	18%

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 FY25 Actuals to FY26 Budgeted Chart of Accounts: All Reporting Units: Extension Service	Fiscal Year 25 Period 14 FY Comparison Next FY
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change		
State Allocations	Hi Ed General Fund Revenue	555GEN	\$7,869,801	98.70%	\$8,652,619	99.16%	9.95%	Net/Gross Tuition Net	
	MUS Retirement Plan	555SPE	\$30,209	0.38%	\$38,000	0.44%	25.79%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
	Category Total		\$7,900,010	99.08%	\$8,690,619	99.60%	10.01%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Reporting Units Extension Service	
	Investments	540INV	\$31,543	0.40%	\$35,000	0.40%	10.96%	Fund All	
	Sales & Service	570SAS	\$0	0.00%				Org All	
	Category Total		\$31,543	0.40%	\$35,000	0.40%	10.96%	Account All Program All	
Transfers	Non Mandatory Transfer In	557NMX	\$42,000	0.53%				Activity All	
	Category Total		\$42,000	0.53%				Location All	
Total Revenue			\$7,973,553	100.00%	\$8,725,619	100.00%	9.43%	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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Fiscal Year
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Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,823,135	35.25%	\$3,247,215	37.21%	15.02%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$97,571	1.22%	\$99,999	1.15%	2.49%	
		Classified	611CLS	\$884,575	11.05%	\$1,038,261	11.90%	17.37%	Chart of Accounts
		Graduate Assistan..	611GST	\$5,796	0.07%	\$0	0.00%	-100.00%	
		Contract Professio..	611PRF	\$460,755	5.75%	\$503,479	5.77%	9.27%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$38,469	0.48%	\$30,000	0.34%	-22.01%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$29,809	0.37%	\$44,813	0.51%	50.33%	
		Subcategory Total		\$4,340,110	54.19%	\$4,963,767	56.89%	14.37%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$2,454,045	30.64%	\$2,431,647	27.87%	-0.91%	
		Termination Benef..	615TRB						<input checked="" type="checkbox"/> Agencies
		Termination Pay	615TRP	\$60,231	0.75%				<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$2,514,275	31.39%	\$2,431,647	27.87%	-3.29%	
	Category Total			\$6,854,385	85.59%	\$7,395,413	84.76%	7.89%	Reporting Units
Operating Expenses	Operating Expenses	Communications	623COM	\$92,857	1.16%	\$94,582	1.08%	1.86%	Fund All
		Contracted Services	621SRV	\$54,492	0.68%	\$79,987	0.92%	46.79%	Org All
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	628OTH	\$577,524	7.21%	\$617,049	7.07%	6.84%	Account All
		Rent	625RNT	\$17,896	0.22%	\$22,840	0.26%	27.63%	
		Repairs & Mainten..	627MNT	\$17,400	0.22%	\$15,938	0.18%	-8.40%	Program All
		Supplies	622SUP	\$75,842	0.95%	\$105,270	1.21%	38.80%	
		Travel	624TRV	\$225,843	2.82%	\$315,108	3.61%	39.52%	Activity All
		Utilities	626UTL	\$208	0.00%				
		Subcategory Total		\$1,062,062	13.26%	\$1,250,773	14.33%	17.77%	
	Category Total			\$1,062,062	13.26%	\$1,250,773	14.33%	17.77%	Location All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$79,246	0.99%	\$40,000	0.46%	-49.52%	Fund Type All
		Subcategory Total		\$79,246	0.99%	\$40,000	0.46%	-49.52%	
	Transfers	NonMandatory Tra..	688NXF	\$13,020	0.16%	\$39,433	0.45%	202.87%	Account Type All
		Subcategory Total		\$13,020	0.16%	\$39,433	0.45%	202.87%	
	Category Total			\$92,266	1.15%	\$79,433	0.91%	-13.91%	
Total Expenses				\$8,008,713	100.00%	\$8,725,619	100.00%	8.95%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Fiscal Year
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Period
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FY Comparison
Next FY

Reporting Unit Extension FY25									FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,785,327	40.04%	\$3,203,171	42.20%	15.00%	Net/Gross Tuition Net
		Classified	611CLS	\$661,599	9.51%	\$800,700	10.55%	21.02%	
		Graduate Assistan..	611GST	\$5,796	0.08%	\$0	0.00%	-100.00%	Chart of Accounts
		Contract Professio..	611PRF	\$327,801	4.71%	\$372,697	4.91%	13.70%	
		Other Salaries	612OTS	\$37,685	0.54%	\$30,000	0.40%	-20.39%	<input checked="" type="checkbox"/> MSU
		Other Compensati..	613OTC	\$26,400	0.38%	\$41,413	0.55%	56.87%	<input checked="" type="checkbox"/> UM
		Subcategory Total			\$3,844,608	55.27%	\$4,447,981	58.60%	15.69%
	Benefits	Employee Benefits	614BEN	\$2,454,045	35.28%	\$2,431,647	32.03%	-0.91%	<input checked="" type="checkbox"/> Agencies
		Termination Benef..	615TRB						<input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$60,231	0.87%				Reporting Units
		Subcategory Total			\$2,514,275	36.14%	\$2,431,647	32.03%	
	Category Total			\$6,358,883	91.41%	\$6,879,628	90.63%	8.19%	Fund
	Operating Expenses	Operating Expenses	Communications	623COM	\$83,003	1.19%	\$84,265	1.11%	1.52%
Contracted Services			621SRV	\$45,852	0.66%	\$67,837	0.89%	47.95%	Org
Cost of Goods Sold			629CGS	\$0	0.00%			All	
Other			628OTH	\$161,459	2.32%	\$156,183	2.06%	-3.27%	Account
Rent			625RNT	\$17,296	0.25%	\$21,840	0.29%	26.28%	
Repairs & Mainten..			627MNT	\$17,240	0.25%	\$15,938	0.21%	-7.56%	Program
Supplies			622SUP	\$72,291	1.04%	\$92,764	1.22%	28.32%	
Travel			624TRV	\$195,084	2.80%	\$272,368	3.59%	39.62%	Activity
Utilities			626UTL	\$208	0.00%				
Subcategory Total			\$592,434	8.52%	\$711,194	9.37%	20.05%	Location	
Category Total			\$592,434	8.52%	\$711,194	9.37%	20.05%		All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,000	0.07%				Fund Type
		Subcategory Total			\$5,000	0.07%		All	
	Transfers	NonMandatory Tra..	688NXF						Account Type
		Subcategory Total						All	
		Category Total			\$5,000	0.07%			
Total Expenses				\$6,956,317	100.00%	\$7,590,822	100.00%	9.12%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Fiscal Year
25

Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$37,808	4.43%	\$44,044	4.89%	16.49%	Net/Gross Tuition Net
		Contract Administr..	611ADM	\$97,571	11.44%	\$99,999	11.11%	2.49%	
		Classified	611CLS	\$222,976	26.14%	\$237,561	26.40%	6.54%	Chart of Accounts
		Contract Professio..	611PRF	\$132,954	15.58%	\$130,782	14.53%	-1.63%	
		Other Salaries	6120TS	\$784	0.09%	\$0	0.00%	-100.00%	Ed Units or Agencies
		Other Compensati..	6130TC	\$3,410	0.40%	\$3,400	0.38%	-0.28%	
		Subcategory Total		\$495,502	58.08%	\$515,785	57.32%	4.09%	<input checked="" type="checkbox"/> MSU
									<input checked="" type="checkbox"/> UM
Operating Expenses	Benefits	Termination Pay	615TRP						Ed Units
		Subcategory Total							
	Category Total			\$495,502	58.08%	\$515,785	57.32%	4.09%	Reporting Units
									Extension Service
	Operating Expenses	Communications	623COM	\$9,854	1.16%	\$10,317	1.15%	4.70%	Fund
		Contracted Services	621SRV	\$8,640	1.01%	\$12,150	1.35%	40.62%	All
		Other	6280TH	\$217,079	25.45%	\$226,227	25.14%	4.21%	Org
		Rent	625RNT	\$600	0.07%	\$1,000	0.11%	66.67%	
		Repairs & Mainten..	627MNT	\$159	0.02%				Account
		Supplies	622SUP	\$3,551	0.42%	\$12,506	1.39%	252.19%	
		Travel	624TRV	\$30,759	3.61%	\$42,740	4.75%	38.95%	Program
		Subcategory Total		\$270,642	31.72%	\$304,940	33.89%	12.67%	
Capital and Transfers	Category Total			\$270,642	31.72%	\$304,940	33.89%	12.67%	Activity
	Capital	Capital Equipment	631CEQ	\$74,246	8.70%	\$40,000	4.45%	-46.13%	All
		Subcategory Total		\$74,246	8.70%	\$40,000	4.45%	-46.13%	Location
	Transfers	NonMandatory Tra..	688NXF	\$12,728	1.49%	\$39,141	4.35%	207.52%	All
		Subcategory Total		\$12,728	1.49%	\$39,141	4.35%	207.52%	Fund Type
		Category Total		\$86,974	10.19%	\$79,141	8.79%	-9.01%	
									Account Type
	Total Expenses			\$853,118	100.00%	\$899,866	100.00%	5.48%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit Extension Service				Actual	% of	Budget	% of		FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	FY25	Total	FY26	Total Budget	% Change	Next FY
Operating Expenses	Operating Expenses	Other	6280TH	\$198,986	99.85%	\$234,639	99.88%	17.92%	Net/Gross Tuition Net
		Subcategory Total			\$198,986	99.85%	\$234,639	99.88%	17.92%
	Category Total			\$198,986	99.85%	\$234,639	99.88%	17.92%	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	\$292	0.15%	\$292	0.12%	0.00%	Fund All
		Subcategory Total			\$292	0.15%	\$292	0.12%	0.00%
	Category Total			\$292	0.15%	\$292	0.12%	0.00%	Account All
									Program 07 Operation & Maintenance
								Activity All	
								Location All	
								Fund Type All	
								Account Type All	
Total Expenses				\$199,278	100.00%	\$234,931	100.00%	17.89%	

The Montana University System
5-Year Comparison by Program
Fiscal Year 2026
Chart of Accounts: All
Reporting Units: Extension Service

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Public Service	\$5,828,999	\$6,072,657	\$6,455,317	\$6,956,317	\$7,590,822
Institutional Support	\$662,283	\$723,155	\$1,061,106	\$853,118	\$899,866
Operation & Maintenance of Plant	\$248,195	\$248,048	\$204,080	\$199,278	\$234,931
Grand Total	\$6,739,476	\$7,043,860	\$7,720,503	\$8,008,713	\$8,725,619

Ed Units or Agencies
All

Reporting Unit
Extension Service

Program
All

Fund
All

Org
All

Chart of Accounts: All Extension Service Budget for Designated FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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	(\$96,178)	\$3,684,470		\$3,684,470	\$3,358,057	\$317,000		\$3,675,057	\$468,732	\$381,967
ES Investment Interest	\$425,594	\$150,000		\$150,000		\$30,000		\$30,000		\$545,594
ES Local Government Cent..	\$228,246	\$381,750		\$381,750	\$293,327	\$180,150		\$473,477	\$16,555	\$153,075
ES Pcard Rebate	\$158,376	\$8,000		\$8,000		\$8,000		\$8,000		\$158,376
ES Pesticide Applicator	\$279,353	\$140,000		\$140,000	\$128,449	\$37,500		\$165,949	\$10,004	\$263,408
ES Reserve Revolving	\$393,490		\$39,141	\$39,141				\$0		\$432,631
ES Retirement Costs	\$247,744			\$0			\$80,000	\$80,000		\$167,744
ES Seed Potato Certificati..	\$534,864	\$1,206,000		\$1,206,000	\$796,488	\$476,273		\$1,272,761	\$56,780	\$524,883
ES Total 4-H Operations	\$150,552	\$591,120		\$591,120	\$187,531	\$378,700		\$566,232	\$30,928	\$206,369
ES Total Designated Misc..	\$164,283	\$34,850		\$34,850	\$51,654	\$30,981		\$82,635	\$0	\$116,498
ES Total Designated Sales	\$81,799	\$65,950		\$65,950	\$48,456	\$28,450		\$76,906	\$1,295	\$72,138
ES Total Workshops & Se..	\$369,706	\$157,840	\$35,000	\$192,840	\$20,260	\$152,082		\$172,341	\$0	\$390,205
Grand Total	\$2,937,828	\$6,419,980	\$74,141	\$6,494,121	\$4,884,222	\$1,639,136	\$80,000	\$6,603,357	\$584,296	\$3,412,887

Chart of Accounts: All Extension Service Actuals for Designated FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	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 County Partnership	(\$42,905)	\$3,226,743		\$3,226,743	\$2,993,644	\$286,372		\$3,280,017	\$468,732	\$372,554
ES Investment Interest	\$273,622	\$156,260		\$156,260	\$0	\$4,288		\$4,288		\$425,594
ES Local Government Cent..	\$228,074	\$265,260		\$265,260	\$163,307	\$101,781		\$265,088	\$16,555	\$244,802
ES Pcard Rebate	\$147,617	\$11,178		\$11,178		\$419		\$419		\$158,376
ES Pesticide Applicator	\$242,892	\$127,925		\$127,925	\$54,689	\$36,776		\$91,465	\$10,004	\$289,357
ES Reserve Revolving	\$380,762		\$12,728	\$12,728				\$0		\$393,490
ES Retirement Costs	\$289,744			\$0			\$42,000	\$42,000		\$247,744
ES Seed Potato Certificati..	\$565,608	\$1,260,628		\$1,260,628	\$865,502	\$425,870		\$1,291,372	\$56,780	\$591,644
ES Total 4-H Operations	\$132,119	\$557,574	\$11,000	\$568,574	\$192,642	\$346,500	\$11,000	\$550,141	\$30,928	\$181,481
ES Total Designated Misc..	\$153,055	\$25,964		\$25,964	\$0	\$14,736		\$14,736	\$0	\$164,283
ES Total Designated Sales	\$127,467	\$61,882		\$61,882	\$50,087	\$57,463		\$107,551	\$1,295	\$83,094
ES Total Workshops & Se..	\$285,254	\$120,357	\$74,142	\$194,499	\$16,574	\$91,615	\$1,857	\$110,047	\$0	\$369,706
Grand Total	\$2,783,310	\$5,813,771	\$97,870	\$5,911,641	\$4,336,444	\$1,365,821	\$54,857	\$5,757,122	\$584,296	\$3,522,124

Chart of Accounts: All Extension Service Budget for Restricted FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	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	(\$532,736)	\$5,243,528		\$5,243,528	\$5,105,241	\$138,287		\$5,243,528	\$532,736	\$0
ES Total Private Restricted	(\$27,961)	\$241,179		\$241,179	\$241,179	\$0		\$241,179	\$27,961	\$0
ES Total Restricted Gifts	\$129,183	\$425,980		\$425,980	\$309,760	\$156,581		\$466,341	\$22,039	\$110,861
ES Total State Restricted	\$265,941	\$172,500		\$172,500	\$169,993	\$24,570		\$194,563	\$35,338	\$279,217
Grand Total	(\$165,572)	\$6,083,187		\$6,083,187	\$5,826,172	\$319,438		\$6,145,610	\$618,073	\$390,078

Chart of Accounts: All Extension Service Actuals for Restricted FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	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	(\$501,993)	\$3,507,627		\$3,507,627	\$3,409,398	\$128,972		\$3,538,370	\$532,736	\$0
ES Total Private Restricted	(\$26,634)	\$244,013		\$244,013	\$244,821	\$518		\$245,339	\$27,961	\$0
ES Total Restricted Gifts	\$165,313	\$387,163		\$387,163	\$310,326	\$112,967		\$423,292	\$22,039	\$151,222
ES Total State Restricted	\$314,184	\$172,192		\$172,192	\$180,782	\$39,653		\$220,435	\$35,338	\$301,279
Grand Total	(\$49,131)	\$4,310,995		\$4,310,995	\$4,145,327	\$282,109		\$4,427,436	\$618,073	\$452,501

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Extension			
	ACTUAL 2025	PER- CENT	BUDGETED 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	29.91	57%	42.82	63%	43.16%
Contract Administrative	0.48	1%	0.48	1%	0.00%
Contract Professional	5.59	11%	5.59	8%	0.00%
Classified	14.54	28%	17.33	25%	19.19%
Graduate Teaching & Research Assistants (GTA & GRA)	0.16	0%	-	0%	-100.00%
Part-Time and Other	2.03	4%	1.78	3%	-12.32%
TOTAL	52.71	100%	68.00	100%	29.01%
RESTRICTED:					
Contract Faculty (AY/FY)	34.98	80%	45.02	82%	28.70%
Contract Administrative	-	0%	-	0%	
Contract Professional	2.40	6%	2.42	4%	0.83%
Classified	5.15	12%	6.35	12%	23.30%
Graduate Teaching & Research Assistants (GTA & GRA)	0.10	0%	-	0%	
Part-Time and Other	0.83	2%	0.89	2%	7.23%
TOTAL	43.46	100%	54.68	100%	25.82%
DESIGNATED:					
Contract Faculty (AY/FY)	50.29	73%	58.98	73%	17.28%
Contract Administrative	-	0%	-	0%	-
Contract Professional	1.90	3%	3.79	5%	99.47%
Classified	6.03	9%	7.06	9%	17.08%
Graduate Teaching & Research Assistants (GTA & GRA)	0.06	0%	-	0%	-
Part-Time and Other	10.99	16%	10.65	13%	-3.09%
TOTAL	69.27	100%	80.48	100%	16.18%
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)	115.18	70%	146.82	72%	27.47%
Contract Administrative	0.48	0%	0.48	0%	0.00%
Contract Professional	9.89	6%	11.80	6%	19.31%
Classified	25.72	16%	30.74	15%	19.52%
Graduate Teaching & Research Assistants (GTA & GRA)	0.32	0%	-	0%	
Part-Time and Other	13.85	8%	13.32	7%	-3.83%
TOTAL	165.44	100%	203.16	100%	22.80%
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 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 2024 (Actual)	289,744.24	380,762.25	-		
+ Revenues, Transfers In (Actual FY 25)		12,727.80	-		
- Expenditures, Transfers Out (Actual FY 25)	42,000.00		-		
Fund Balance - FYE 2025 (Actual)	247,744.24	393,490.05	-	-	
+ Revenues, Transfers In (Projected FY 26)		39,140.90	-		
- Expenditures, Transfers Out (Projected FY 26)	80,000.00		-		
Fund Balance - FYE 2026 (Projected)	167,744.24	432,630.95	-	-	
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****

\$42,000 was transferred to cover leave payout of a long-term Extension faculty

Montana State University Extension

Negative Fund Balances Report as of June 30, 2025

MSU Extension had the following negative fund balances to report at 6/30/25:

RESTRICTED

Private Restricted Funds

MT Seed Growers	Fund 022704	\$ <u>(\$9,945.13)</u>
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Total Private Restricted Negative Fund Balance	\$ (\$9,945.13)
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*A revenue accrual for \$9,945.13 was processed at fiscal year end.

Restricted Gift Funds

Park Co/Livingston ARPA	Fund 025936	\$ (8,698.12)
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4-H Endowment	Fund 025937	\$ <u>(4,977.47)</u>
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Total Restricted Gift Negative Fund Balance	\$ (13,675.59)
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*Revenue accruals for \$13,675.59 were processed at fiscal year end.

Federal Restricted Funds

Smith-Lever	Fund 021010	\$ <u>(65,052.86)</u>
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Federal Revenue Fund Balance	\$ (65,052.86)
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*A federal revenue accrual for \$65,052.86 was processed at fiscal year end.

DESIGNATED

County Partnership Funds	Fund 033705	\$(91,294.58)
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Montana 4-H Foundation	Fund 033507	\$ (6,912.22)
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Gerontology Programming	Fund 033902	\$ (758.89)
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Mental Health Programming	Fund 033903	\$ <u>(48.39)</u>
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Designated Fund Balance		\$(99,014.08)
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*Revenue accruals for \$118,729.86 were processed at fiscal year end. \$20,000 for Gerontology Programming fund 033852, and \$523.06 for Mental Health Programming fund 033853.

Montana State University Extension
Negative Cash Report as of June 30, 2025

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

Fund 025936	Park Co/Livingston ARPA	(\$8,698.12)
Fund 033902	Gerontology Programming	(\$758.89)
Fund 033903	Mental Health Programming	(\$48.39)