

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 2026 Budget Designated Funds FY 2025 Actuals
Bud 400P	Plant Funds FY 2026 Budget Plant Funds FY 2025 Actuals
Bud 400R	Restricted Funds FY 2026 Budget Restricted Funds FY 2025 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report

Montana Agricultural Experiment Station
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
Montana Agricultural Experiment Station				
Current Operating Unrestricted	\$ 20,575,904	\$ 22,641,064	\$ 2,065,160	10%
Current Restricted	3,114,548	4,280,085	1,165,537	37%
Current Designated	5,869,134	4,458,460	(1,410,674)	-24%
Auxiliary Enterprises			-	0%
Loan & Endowment Funds			-	0%
Plant Funds	423,036	138,226	(284,810)	-67%
TOTAL ALL FUNDS	<u>\$ 29,982,622</u>	<u>\$ 31,517,835</u>	<u>\$ 1,535,213</u>	5%

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: Ag Experiment Station

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	\$20,135,681	97.86%	\$22,277,064	98.39%	10.63%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$61,731	0.30%	\$64,000	0.28%	3.68%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE						Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$20,197,412	98.16%	\$22,341,064	98.67%	10.61%	Reporting Units Ag Experiment Station
Other Revenues	Investments	540INV	\$378,492	1.84%	\$300,000	1.33%	-20.74%	Fund All
	Other Revenue	580OTH	\$0	0.00%				Org All
	Sales & Service	570SAS						Account All
	Category Total		\$378,492	1.84%	\$300,000	1.33%	-20.74%	Program All
Total Revenue			\$20,575,904	100.00%	\$22,641,064	100.00%	10.04%	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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Ag Experiment Station

Fiscal Year
25

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	\$4,864,946	23.64%	\$6,144,590	27.14%	26.30%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$106,016	0.52%	\$108,656	0.48%	2.49%	
		Classified	611CLS	\$2,543,226	12.36%	\$2,872,412	12.69%	12.94%	Chart of Accounts
		Graduate Assistan..	611GST	\$638,628	3.10%	\$711,046	3.14%	11.34%	
		Contract Professio..	611PRF	\$1,549,410	7.53%	\$2,235,371	9.87%	44.27%	<input type="checkbox"/> MSU
		Other Salaries	612OTS	\$313,967	1.53%	\$64,141	0.28%	-79.57%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$100,071	0.49%	\$8,652	0.04%	-91.35%	Ed Units or Agencies
		Subcategory Total		\$10,116,264	49.17%	\$12,144,868	53.64%	20.05%	
	Benefits	Employee Benefits	614BEN	\$3,246,593	15.78%	\$4,667,201	20.61%	43.76%	<input checked="" type="checkbox"/> Agencies
		Termination Benef..	615TRB	\$103	0.00%				<input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$196,831	0.96%	\$0	0.00%	-100.00%	Reporting Units
		Subcategory Total		\$3,443,528	16.74%	\$4,667,201	20.61%	35.54%	
	Category Total			\$13,559,791	65.90%	\$16,812,069	74.25%	23.98%	Ag Experiment Station
Operating Expenses	Operating Expenses	Communications	623COM	\$126,885	0.62%	\$139,423	0.62%	9.88%	Fund All
		Contracted Services	621SRV	\$220,351	1.07%	\$326,537	1.44%	48.19%	Org All
		Other	628OTH	\$1,312,303	6.38%	\$1,280,548	5.66%	-2.42%	
		Rent	625RNT	\$51,411	0.25%	\$37,195	0.16%	-27.65%	Account All
		Repairs & Mainten..	627MNT	\$504,654	2.45%	\$1,383,351	6.11%	174.12%	
		Supplies	622SUP	\$927,602	4.51%	\$1,764,991	7.80%	90.27%	Program All
		Travel	624TRV	\$141,350	0.69%	\$111,274	0.49%	-21.28%	
		Utilities	626UTL	\$321,184	1.56%	\$280,476	1.24%	-12.67%	Activity All
		Waivers & Scholar..	628WAV	\$2,579	0.01%				
	Category Total			\$3,608,320	17.54%	\$5,323,795	23.51%	47.54%	
Capital and Transfers	Capital	Capital Building	643CBL	\$52,030	0.25%				Location All
		Capital Equipment	631CEQ	\$2,322,681	11.29%	\$502,200	2.22%	-78.38%	
		Debt Service	650DBT	\$0	0.00%				Fund Type All
		Subcategory Total		\$2,374,711	11.54%	\$502,200	2.22%	-78.85%	
	Transfers	NonMandatory Tra..	688NXF	\$1,033,082	5.02%	\$3,000	0.01%	-99.71%	Account Type All
		Subcategory Total		\$1,033,082	5.02%	\$3,000	0.01%	-99.71%	
	Category Total			\$3,407,793	16.56%	\$505,200	2.23%	-85.18%	
Total Expenses				\$20,575,904	100.00%	\$22,641,064	100.00%	10.04%	

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: Ag Experiment Station

Fiscal Year
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Period
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FY Comparison
Next FY

Reporting Category: Operating Expenses							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	\$4,709,136	26.85%	\$5,985,477	29.84%	27.10%	Net/Gross Tuition Net
		Classified	611CLS	\$2,149,925	12.26%	\$2,436,036	12.14%	13.31%	
		Graduate Assistan..	611GST	\$638,628	3.64%	\$711,046	3.54%	11.34%	Chart of Accounts
		Contract Professio..	611PRF	\$1,496,801	8.53%	\$2,181,146	10.87%	45.72%	
		Other Salaries	612OTS	\$313,967	1.79%	\$64,141	0.32%	-79.57%	
		Other Compensati..	613OTC	\$99,224	0.57%	\$8,652	0.04%	-91.28%	<input type="checkbox"/> MSU
		Subcategory Total		\$9,407,681	53.63%	\$11,386,498	56.76%	21.03%	<input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$3,060,001	17.44%	\$4,460,149	22.23%	45.76%	Ed Units or Agencies
		Termination Benef..	615TRB	\$103	0.00%				
		Termination Pay	615TRP	\$196,794	1.12%	\$0	0.00%	-100.00%	<input checked="" type="checkbox"/> Ed Units
Subcategory Total			\$3,256,898	18.57%	\$4,460,149	22.23%	36.94%	Reporting Units	
Category Total			\$12,664,579	72.20%	\$15,846,647	78.99%	25.13%	Ag Experiment Station	
Operating Expenses	Operating Expenses	Communications	623COM	\$70,328	0.40%	\$66,792	0.33%	-5.03%	Fund All
		Contracted Services	621SRV	\$193,153	1.10%	\$92,694	0.46%	-52.01%	
		Other	628OTH	\$136,411	0.78%	\$75,593	0.38%	-44.58%	Org All
		Rent	625RNT	\$31,107	0.18%	\$16,595	0.08%	-46.65%	
		Repairs & Mainten..	627MNT	\$485,835	2.77%	\$1,368,351	6.82%	181.65%	Account All
		Supplies	622SUP	\$914,965	5.22%	\$1,753,991	8.74%	91.70%	
		Travel	624TRV	\$139,248	0.79%	\$106,274	0.53%	-23.68%	Program 02 Organized Research
		Utilities	626UTL	\$269,285	1.54%	\$232,326	1.16%	-13.72%	
		Waivers & Scholar..	628WAV	\$2,579	0.01%				
	Subcategory Total		\$2,242,910	12.79%	\$3,712,616	18.51%	65.53%	Activity All	
Category Total		\$2,242,910	12.79%	\$3,712,616	18.51%	65.53%			
Capital and Transfers	Capital	Capital Building	643CBL	\$52,030	0.30%				Location All
		Capital Equipment	631CEQ	\$1,771,415	10.10%	\$502,200	2.50%	-71.65%	
		Debt Service	650DBT	\$0	0.00%				Fund Type All
	Subcategory Total		\$1,823,445	10.40%	\$502,200	2.50%	-72.46%		
	Transfers	NonMandatory Tra..	688NXF	\$810,523	4.62%				Account Type All
		Subcategory Total		\$810,523	4.62%				
Category Total			\$2,633,968	15.02%	\$502,200	2.50%	-80.93%		
Total Expenses				\$17,541,457	100.00%	\$20,061,463	100.00%	14.37%	

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: Ag Experiment Station

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Ag Experiment Station								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$155,810	10.41%	\$159,113	8.89%	2.12%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$106,016	7.09%	\$108,656	6.07%	2.49%	
		Classified	611CLS	\$393,301	26.29%	\$436,376	24.39%	10.95%	Chart of Accounts
		Contract Professio..	611PRF	\$52,609	3.52%	\$54,225	3.03%	3.07%	
		Other Compensati..	613OTC	\$847	0.06%	\$0	0.00%	-100.00%	Ed Units or Agencies
		Subcategory Total		\$708,583	47.36%	\$758,370	42.39%	7.03%	
	Benefits	Employee Benefits	614BEN	\$186,593	12.47%	\$207,052	11.57%	10.96%	Agencies
		Termination Pay	615TRP	\$37	0.00%				
		Subcategory Total		\$186,629	12.47%	\$207,052	11.57%	10.94%	Reporting Units
	Category Total				\$895,212	59.84%	\$965,422	53.96%	7.84%
Operating Expenses	Operating Expenses	Communications	623COM	\$56,557	3.78%	\$72,631	4.06%	28.42%	Fund
		Contracted Services	621SRV	\$27,199	1.82%	\$233,843	13.07%	759.76%	All
		Other	628OTH	\$453,072	30.28%	\$465,522	26.02%	2.75%	Org
		Rent	625RNT	\$20,304	1.36%	\$20,600	1.15%	1.46%	
		Repairs & Mainten..	627MNT	\$18,819	1.26%	\$15,000	0.84%	-20.29%	Account
		Supplies	622SUP	\$12,637	0.84%	\$11,000	0.61%	-12.95%	
		Travel	624TRV	\$2,102	0.14%	\$5,000	0.28%	137.89%	Program
		Utilities	626UTL	\$10,171	0.68%	\$0	0.00%	-100.00%	
		Subcategory Total		\$600,860	40.16%	\$823,596	46.04%	37.07%	Activity
	Category Total				\$600,860	40.16%	\$823,596	46.04%	
Capital and Transfers	Capital	Capital Equipment	631CEQ						Fund Type
		Subcategory Total						All	
	Category Total								Account Type
Total Expenses				\$1,496,073	100.00%	\$1,789,018	100.00%	19.58%	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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Ag Experiment Station

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	FY Comparison Next FY
Operating Expenses	Operating Expenses	Other	628OTH	\$722,821	94.23%	\$739,433	93.53%	2.30%	Net/Gross Tuition Net
									Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Utilities	626UTL	\$41,728	5.44%	\$48,150	6.09%	15.39%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$764,549	99.67%	\$787,583	99.62%	3.01%	Reporting Units Ag Experiment Station
	Category Total		\$764,549	99.67%	\$787,583	99.62%	3.01%	Fund All	
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$2,559	0.33%	\$3,000	0.38%	17.23%	Org All
									Account All
		Subcategory Total		\$2,559	0.33%	\$3,000	0.38%	17.23%	Program 07 Operation & Mainte.
	Category Total		\$2,559	0.33%	\$3,000	0.38%	17.23%	Activity All	
								Location All	
								Fund Type All	
Total Expenses				\$767,108	100.00%	\$790,583	100.00%	3.06%	Account Type All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2026
Chart of Accounts: All
Reporting Units: Ag Experiment Station

Fiscal Year
2026

Chart of Accounts

<input checked="" type="checkbox"/>	MSU
<input checked="" type="checkbox"/>	UM

Program	2022	2023	2024	2025	2026 Budgeted
Organized Research	\$14,904,484	\$15,473,274	\$17,900,215	\$18,092,723	\$20,061,463
Institutional Support	\$1,402,691	\$1,435,610	\$1,393,950	\$1,716,073	\$1,789,018
Operation & Maintenance of Plant	\$808,288	\$838,515	\$752,457	\$767,108	\$790,583
Grand Total	\$17,115,463	\$17,747,399	\$20,046,622	\$20,575,904	\$22,641,064

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 FY26

Fund Type Designated Fiscal Year 26 Chart of Accounts All Ed Unit or Agencies All Reporting Unit Agriculture Experiment Station Actuals/Budget 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..	\$7,488	\$1,000		\$1,000		\$1,000		\$1,000		\$7,488
AES BART Sales	\$64,513	\$366,000	\$200,000	\$566,000	\$0	\$341,100		\$341,100		\$289,413
AES CARC Services	\$114,368	\$80,000		\$80,000	\$0	\$23,500		\$23,500	\$0	\$170,868
AES CARC Variety Trials F..	\$15,000	\$0		\$0		\$0		\$0		\$15,000
AES Director Research Su..	\$679,984	\$50,000		\$50,000		\$30,000		\$30,000	\$0	\$699,984
AES EARC Services	\$189,684	\$68,250		\$68,250	\$15,729	\$50,500		\$66,229	\$3,510	\$195,216
AES Facilities Maint Revol..	\$937,662	\$30,000	\$500,000	\$530,000			\$850,000	\$850,000		\$617,662
AES Foundation Seed	\$209,836	\$200,000	\$63,500	\$263,500	\$68,035	\$132,400	\$66,000	\$266,435	\$3,474	\$210,375
AES Hort/BART Farm Fiel..	\$501	\$0		\$0				\$0		\$501
AES Hospital Sales & Servi..	\$72,399	\$70,000		\$70,000		\$44,000		\$44,000		\$98,399
AES Incentive Program IP..	\$963,281	\$30,000		\$30,000			\$330,000	\$330,000		\$663,281
AES LARRL Administration	\$60,454	\$1,251,000		\$1,251,000	\$1,049,366	\$176,150		\$1,225,516	\$177,255	\$263,193
AES Leases	\$50,576	\$24,500		\$24,500		\$24,500		\$24,500		\$50,576
AES Miller Start Up	\$0			\$0				\$0	\$0	\$0
AES NARC Services	\$889,630	\$300,000		\$300,000	\$38,841	\$193,000		\$231,841	\$297	\$958,087
AES NWARC Services	\$171,084	\$75,000		\$75,000	\$11,779	\$36,250		\$48,029	\$326	\$198,382
AES Pcard Refund	\$167,904	\$17,000		\$17,000				\$0		\$184,904
AES Plant Growth Center	\$99,415	\$98,000		\$98,000	\$43,880	\$48,850		\$92,730	\$918	\$105,603
AES Post Farm Field Day	\$413	\$0		\$0		\$0		\$0		\$413
AES Publication Sales	\$13,878	\$500		\$500		\$500		\$500		\$13,878
AES Regional Pulse Crop ..	\$442,104	\$107,000		\$107,000	\$75,518	\$30,900		\$106,418	\$0	\$442,686
AES Research Ctr Services	\$0	\$1,250		\$1,250		\$1,250		\$1,250		\$0
AES Research Livestock	\$35,008	\$20,000		\$20,000		\$20,000		\$20,000	\$0	\$35,008
AES Retirement Revolvin..	\$968,400	\$40,000		\$40,000	\$40,000			\$40,000		\$968,400
AES SARC Services	\$44,969	\$63,000		\$63,000	\$3,929	\$56,500	\$0	\$60,429	\$0	\$47,540
AES Seed Laboratory	\$554,050	\$325,000		\$325,000	\$264,717	\$57,000		\$321,717	\$6,955	\$564,289
AES Soils Research	\$374	\$1,000		\$1,000	\$934			\$934	\$0	\$440
AES WARC Sales	\$82,573	\$46,000		\$46,000	\$0	\$24,700		\$24,700	\$595	\$104,467
AES Wheat/Barley Rsch F..	\$592,683	\$500,000	\$223,433	\$723,433	\$117,463	\$184,671		\$302,134	\$50,848	\$1,064,829
AES WTARC Services	\$17,990	\$2,500		\$2,500		\$5,500		\$5,500		\$14,990
Scholarship & Stipend Res..	\$733,100	\$0		\$0				\$0		\$733,100
Grand Total	\$8,179,322	\$3,767,000	\$986,933	\$4,753,933	\$1,730,189	\$1,482,271	\$1,246,000	\$4,458,460	\$244,179	\$8,718,974

Chart of Accounts: All Agriculture Experiment Station Actuals for Designated FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	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
A&RS Livestock Sales & Se..	\$7,903	\$346		\$346		\$762		\$762		\$7,488
AES BART Sales	\$222,972	\$361,236	\$0	\$361,236	\$45,439	\$474,257		\$519,696		\$64,513
AES CARC Services	\$109,627	\$92,331		\$92,331	\$3,108	\$84,481		\$87,589	\$0	\$114,368
AES CARC Variety Trials F..		\$15,000		\$15,000				\$0		\$15,000
AES Director Research Su..	\$584,908	\$44,076	\$51,000	\$95,076		\$0	\$0	\$0	\$0	\$679,984
AES EARC Services	\$233,193	\$38,533		\$38,533	\$24,710	\$57,332		\$82,042	\$3,510	\$193,194
AES Facilities Maint Revol..	\$893,079	\$42,234	\$1,032,871	\$1,075,106			\$1,030,523	\$1,030,523		\$937,662
AES Foundation Seed	\$125,148	\$447,382	\$45,000	\$492,382	\$84,750	\$267,944	\$55,000	\$407,694	\$3,474	\$213,310
AES Hort/BART Farm Fiel..		\$501		\$501				\$0		\$501
AES Hospital Sales & Servi..		\$74,469		\$74,469		\$2,070		\$2,070		\$72,399
AES Incentive Program IP..	\$919,788	\$43,493	\$0	\$43,493			\$0	\$0		\$963,281
AES LARRL Administration	(\$154,156)	\$1,446,320		\$1,446,320	\$994,140	\$237,570		\$1,231,710	\$177,255	\$237,709
AES Leases	\$29,600	\$36,200		\$36,200		\$15,224		\$15,224		\$50,576
AES Miller Start Up	\$0			\$0				\$0	\$0	\$0
AES NARC Services	\$483,785	\$759,748		\$759,748	\$89,221	\$261,182	\$3,500	\$353,903	\$297	\$889,928
AES NWARC Services	\$211,530	\$60,499		\$60,499	\$19,572	\$81,372		\$100,944	\$326	\$171,410
AES Pcard Refund	\$139,646	\$28,152		\$28,152		(\$106)		(\$106)		\$167,904
AES Plant Growth Center	\$102,728	\$97,906		\$97,906	\$45,405	\$55,814		\$101,219	\$918	\$100,333
AES Post Farm Field Day		\$501		\$501		\$89		\$89		\$413
AES Publication Sales	\$13,251	\$627		\$627		\$0		\$0		\$13,878
AES Regional Pulse Crop ..	\$345,532	\$134,925		\$134,925	\$7,385	\$30,968		\$38,353	\$0	\$442,104
AES Research Livestock	\$9,648	\$32,361		\$32,361		\$7,000		\$7,000	\$0	\$35,008
AES Retirement Revolvin..	\$924,676	\$43,725	\$0	\$43,725	\$0		\$0	\$0		\$968,400
AES SARC Services	\$81,921	\$56,386	\$3,500	\$59,886	\$12,433	\$84,405		\$96,837	\$0	\$44,969
AES Seed Laboratory	\$599,403	\$430,859		\$430,859	\$239,225	\$86,988	\$150,000	\$476,212	\$6,955	\$561,006
AES Soils Research	\$374	\$0		\$0	\$0			\$0	\$0	\$374
AES WARC Sales	\$107,518	\$43,799		\$43,799	\$29,111	\$39,634		\$68,745	\$595	\$83,167
AES Wheat/Barley Rsch F..	\$953,542	\$678,264	\$227,500	\$905,764	\$193,904	\$845,219	\$227,500	\$1,266,623	\$50,848	\$643,530
AES WTARC Services	\$19,058	\$2,498		\$2,498		\$3,565		\$3,565		\$17,990
Scholarship & Stipend Res..	\$700,000	\$33,100		\$33,100				\$0		\$733,100
Grand Total	\$7,664,673	\$5,045,473	\$1,359,871	\$6,405,344	\$1,788,403	\$2,635,770	\$1,466,523	\$5,890,696	\$244,179	\$8,423,501

Chart of Accounts: All Agriculture Experiment Station Budget 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	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	\$4,266,542	\$244,360	\$2,400	\$246,760		\$100,976		\$100,976	\$0	\$4,412,326
Unexpended Plant	\$1,418,418	\$68,750		\$68,750		\$37,250		\$37,250	\$0	\$1,449,918
Grand Total	\$5,684,960	\$313,110	\$2,400	\$315,510		\$138,226		\$138,226	\$0	\$5,862,244

Chart of Accounts: All Agriculture Experiment Station Actuals for Plant Funds FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	25	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	\$4,193,330	\$153,079	\$269,532	\$422,611		\$153,399	\$196,000	\$349,399	\$0	\$4,266,542
Unexpended Plant	\$1,005,650	\$78,775	\$407,629	\$486,404		\$55,409	\$18,227	\$73,636	\$0	\$1,418,418
Grand Total	\$5,198,980	\$231,853	\$677,161	\$909,015		\$208,808	\$214,227	\$423,036	\$0	\$5,684,960

Chart of Accounts: All Agriculture Experiment Station Budget 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	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	\$57,541		\$57,541		\$51,000		\$51,000	\$0	\$6,541
AES Fertilizer	\$761,538	\$580,000		\$580,000	\$346,367	\$327,422		\$673,789	\$8,912	\$676,660
AES Hatch Funds	\$0	\$2,183,667		\$2,183,667	\$1,918,842	\$264,825		\$2,183,667	\$0	\$0
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$152,710	\$37,000		\$37,000	\$25,871	\$20,450		\$46,321	\$1,755	\$145,144
AES Regional Research Fu..	\$0	\$1,325,308		\$1,325,308	\$1,080,192	\$245,116		\$1,325,308	\$0	\$0
AES Restricted Gift	\$1,506	\$0		\$0				\$0		\$1,506
Grand Total	\$915,753	\$4,183,516		\$4,183,516	\$3,371,272	\$908,813		\$4,280,085	\$10,667	\$829,851

Chart of Accounts: All Agriculture Experiment Station Actuals for Restricted FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	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	\$1,163	\$30,364		\$30,364		\$31,527		\$31,527	\$0	\$0
AES Fertilizer	\$631,539	\$491,656		\$491,656	\$297,206	\$64,451		\$361,657	\$8,912	\$770,450
AES Hatch Funds	\$0	\$1,809,630		\$1,809,630	\$1,708,502	\$101,128		\$1,809,630	\$0	\$0
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$230,298	\$16,627		\$16,627	\$25,247	\$68,968		\$94,215	\$1,755	\$154,465
AES Regional Research Fu..	\$0	\$813,182		\$813,182	\$674,510	\$138,672		\$813,182	\$0	\$0
AES Restricted Gift	\$1,440	\$65		\$65				\$0		\$1,506
Grand Total	\$864,441	\$3,161,524		\$3,161,524	\$2,705,464	\$404,747		\$3,110,212	\$10,667	\$926,420

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Agricultural Experiment Station			
	ACTUAL 2025	PER- CENT	BUDGETED FY 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	40.50	29%	62.30	37%	53.81%
Contract Administrative	0.40	0%	0.40	0%	0.00%
Contract Professional	24.88	18%	31.84	19%	28.00%
Classified	42.84	30%	49.17	29%	14.77%
Graduate Teaching & Research Assistants (GTA & GRA)	17.25	12%	21.30	13%	23.45%
Part-Time and Other	15.99	11%	2.92	2%	-81.72%
TOTAL	141.87	100%	167.93	100%	18.37%
RESTRICTED:					
Contract Faculty (AY/FY)	15.50	57%	21.53	96%	38.94%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	1.91	7%	0.50	2%	-73.87%
Classified	1.36	5%	0.35	2%	-74.32%
Graduate Teaching & Research Assistants (GTA & GRA)	3.92	14%	-	0%	-100.00%
Part-Time and Other	4.56	17%	-	0%	-100.00%
TOTAL	27.25	100%	22.38	100%	-17.85%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.93	10%	4.92	22%	67.95%
Classified	15.61	55%	14.03	62%	-10.10%
Graduate Teaching & Research Assistants (GTA & GRA)	0.03	0%	-	0%	0.00%
Part-Time and Other	9.99	35%	3.58	16%	0.00%
TOTAL	28.55	100%	22.53	100%	-21.07%
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)	56.00	28%	83.83	39%	49.70%
Contract Administrative	0.40	0%	0.40	0%	0.00%
Contract Professional	29.72	15%	37.26	18%	25.38%
Classified	59.81	30%	63.55	30%	6.25%
Graduate Teaching & Research Assistants (GTA & GRA)	21.19	11%	21.30	10%	0.49%
Part-Time and Other	30.54	15%	6.51	3%	-78.69%
TOTAL	197.66	100%	212.85	100%	7.68%

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 2023 (Actual)	877,794	873,154	847,799		
+ Revenues, Transfers In (Actual FY24)	46,882	46,634	1,431,823	700,000	
- Expenditures, Transfers Out (Actual FY24)	-	-	(1,386,543)	-	
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 (Projected FY26)	40,000	30,000	530,000	-	
- Expenditures, Transfers Out (Projected FY26)	(40,000)	(330,000)	(850,000)	-	
Fund Balance - FYE 2026 (Projected)	968,400	663,281	617,662	733,100	
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 FY25 been submitted and approved by OCHE?	yes				
c. Has the required documentation for the FY25 transfers out of this reserve fund been submitted to OCHE?		n/a			

NOTES

Montana Agriculture Experiment Station
Facilities Maintenance Account
Long-Term Deferred Maintenance and Equipment/Fixed Assets Plan

Project Description	Estimated Budget
Post Research Farm Fence	\$ 450,000
Horticulture Farm Sanitation Project	\$ 200,000
Roof Repair	\$ 853,000
Fence Maintenance	\$ 677,000
Irrigation Maintenance	\$ 400,000
Roads/Access Maintenance and Demolition	\$ 532,000
Utilities Maintenance	\$ 55,000
Drainage and Wastewater Runoff	\$ 500,000
Outdoor Structural Maintenance	\$ 424,200
Indoor Structural Maintenance	\$ 95,100
Building Demolition	\$ 260,500
	<hr/>
	\$ 4,446,800

*Projects will occur at multiple locations unless otherwise indicated.

*Projects will be prioritized based on multiple factors.

Montana Agriculture Experiment Station
Negative Fund Balances Report as of June 30, 2025

The Montana Agriculture Experiment Station had no negative fund balances to report at 6/30/25.

Montana Agriculture Experiment Station
Negative Cash Report as of June 30, 2025

The Montana Agriculture Experiment Station had no negative cash balances to report at 6/30/25.