

Fire Services Training School, MSU

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Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2014

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	59,563	8.02%	64,500	9.26%	8.29%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	266,497	35.90%	312,760	44.92%	17.36%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		326,059	43.93%	377,260	54.18%	15.70%
Employee Benefits	614BEN	117,542	15.84%	141,292	20.29%	20.21%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	12,052	1.62%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		129,594	17.46%	141,292	20.29%	9.03%
Total Personal Services		455,654	61.39%	518,552	74.47%	13.80%
Operating Expenses						
Contracted Services	621SRV	19,492	2.63%	18,166	2.61%	-6.80%
Supplies	622SUP	94,782	12.77%	68,104	9.78%	-28.15%
Communications	623COM	17,648	2.38%	16,590	2.38%	-6.00%
Travel	624TRV	14,197	1.91%	14,100	2.02%	-0.68%
Rent	625RNT	33,637	4.53%	23,604	3.39%	-29.83%
Utilities	626UTL	160	0.02%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	39,533	5.33%	22,656	3.25%	-42.69%
Other	628OTH	31,199	4.20%	14,560	2.09%	-53.33%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		250,647	33.77%	177,779	25.53%	-29.07%
Capital and Transfers						
Capital Equipment	631CEQ	24,119	3.25%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		24,119	3.25%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	11,865	1.60%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		11,865	1.60%	0	0.00%	-100.00%
Total Capital and Transfers		35,984	4.85%	0	0.00%	-100.00%
Total Expenses		742,285	100.00%	696,331	100.00%	-6.19%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2014
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	59,563	8.17%	64,500	9.44%	8.29%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	266,497	36.54%	312,760	45.79%	17.36%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		326,059	44.71%	377,260	55.24%	15.70%
Employee Benefits	614BEN	117,542	16.12%	141,292	20.69%	20.21%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	12,052	1.65%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		129,594	17.77%	141,292	20.69%	9.03%
Total Personal Services		455,654	62.47%	518,552	75.92%	13.80%
Operating Expenses						
Contracted Services	621SRV	18,771	2.57%	17,406	2.55%	-7.27%
Supplies	622SUP	94,782	13.00%	68,104	9.97%	-28.15%
Communications	623COM	17,648	2.42%	16,590	2.43%	-6.00%
Travel	624TRV	14,197	1.95%	14,100	2.06%	-0.68%
Rent	625RNT	33,637	4.61%	23,604	3.46%	-29.83%
Utilities	626UTL	160	0.02%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	39,533	5.42%	22,656	3.32%	-42.69%
Other	628OTH	18,989	2.60%	1,971	0.29%	-89.62%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		237,716	32.59%	164,430	24.08%	-30.83%
Capital and Transfers						
Capital Equipment	631CEQ	24,119	3.31%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		24,119	3.31%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	11,865	1.63%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		11,865	1.63%	0	0.00%	-100.00%
Total Capital and Transfers		35,984	4.93%	0	0.00%	-100.00%
Total Expenses		729,354	100.00%	682,982	100.00%	-6.36%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2014
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	721	5.58%	760	5.69%	5.36%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	12,210	94.42%	12,589	94.31%	3.10%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		12,931	100.00%	13,349	100.00%	3.23%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		12,931	100.00%	13,349	100.00%	3.23%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year**

Bud 220

Program	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Percent Change
Instruction					0	
Organized Research					0	
Public Service	724,850	683,610	788,947	729,354	682,982	-6.36%
Academic Support					0	
Student Services					0	
Institutional Support	17,431	13,889	11,926	12,931	13,349	3.23%
Operation and Maintenance of Plant					0	
Total	742,282	697,498	800,872	742,285	696,331	-6.19%
Scholarships and Fellowships					0	
Total	742,282	697,498	800,872	742,285	696,331	-6.19%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2014

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Revenue	Budget FY 2014	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	0	0.00%	0	0.00%	0.00%
Resident Tuition	500RES	0	0.00%	0	0.00%	0.00%
Non-resident Tuition	505NON	0	0.00%	0	0.00%	0.00%
WUE Tuition	505WUE	0	0.00%	0	0.00%	0.00%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	0	0.00%	0	0.00%	0.00%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		0	0.00%	0	0.00%	0.00%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	739,112	99.62%	693,142	99.54%	-6.22%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,629	0.35%	2,989	0.43%	13.69%
HB645 Stimulus Revenue	555STM	0	0.00%	0	0.00%	0.00%
Total State Allocations		741,741	99.98%	696,131	99.97%	-6.15%
Other Revenues						
Investments	540INV	158	0.02%	200	0.03%	26.78%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Total Other Revenues		158	0.02%	200	0.03%	26.78%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		741,899	100.00%	696,331	100.00%	-6.14%

**Montana State University
Fire Services Training School
Budget for Designated Funds
FY14**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
FSTS Designated	109,451	189,315	0	189,315	62,700	126,615	0	189,315	0	109,451
FSTS Retirement Costs	11,865	0	0	0	0	0	11,865	11,865	0	0
Totals	121,317	189,315	0	189,315	62,700	126,615	11,865	201,180	0	109,451

**Montana State University
Fire Services Training School
Actuals for Designated Funds
FY13**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
FSTS Designated	102,308	164,058	0	164,058	75,025	81,890	0	156,915	0	109,451
FSTS Retirement Costs	0	0	11,865	11,865	0	0	0	0	0	11,865
Totals	102,308	164,058	11,865	175,923	75,025	81,890	0	156,915	0	121,317

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL FY 2013	PER- CENT	BUDGETED FY 2014	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY)		0.0%		0.0%	#DIV/0!
Contract Administrative		0.0%		0.0%	
Contract Professional	4.80	70.8%	5.50	72.4%	14.6%
Classified	1.98	29.2%	2.10	27.6%	6.1%
Overhead Cost Distribution		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	6.78	100.0%	7.60	100.0%	12.1%
RESTRICTED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other					
TOTAL	-	0.0%	-	0.0%	
DESIGNATED:					
Contract F					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other	2.09				
TOTAL	2.09	0.0%	-	0.0%	
AUXILIARY:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY)	-	0.0%	-	0.0%	
Contract Administrative	-	0.0%	-	0.0%	
Contract Professional	4.80	54.1%	5.50	72.4%	14.6%
Classified	1.98	22.3%	2.10	27.6%	6.1%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	2.09	23.6%	-	0.0%	
TOTAL	8.87	100.0%	7.60	100.0%	-14.3%

Comments

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

NAME				CODE	
Fire Services Training School				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				
3. Fund Code (BANNER)	133724				
4. Financial Summary					
Fund Balance - FYE 2012 (Actual)	0.00	-	-	-	
+ Revenues, Transfers In (Actual FY 13)	11,865.33	-	-	-	
- Expenditures, Transfers Out (Actual FY13)	0.00	-	-	-	
Fund Balance - FYE 2013 (Actual)	11,865.33	-	-	-	
+ Revenues, Transfers In (Projected FY14)	-	-	-	-	
- Expenditures, Transfers Out (Projected FY14)	11,865.33	-	-	-	
Fund Balance - FYE 2014 (Projected)	0.00	-	-	-	
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 FY06 transfers out of this reserve fund been submitted to OCHE?					

NOTES