

MSU Fire Services Training School

Summary	All Funds Summary
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MSU Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2020

Campus/Agency	Actual FY 2019	Budgeted FY 2020	Dollar Change Actual 2019 to Budgeted 2020	Percent Change Actual 2019 to Budgeted 2020
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 742,673	\$ 760,315	\$ 17,642	2%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 127,445	\$ 199,924	\$ 72,479	57%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 870,118	\$ 960,239	\$ 90,121	10%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2020

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	256,934	34.60%	277,630	36.52%	8.05%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	48,944	6.59%	56,069	7.37%	14.56%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	89,171	12.01%	70,818	9.31%	-20.58%
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		395,049	53.19%	404,517	53.20%	2.40%
Employee Benefits	614BEN	163,324	21.99%	172,199	22.65%	5.43%
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		163,324	21.99%	172,199	22.65%	5.43%
Total Personal Services		558,374	75.18%	576,716	75.85%	3.28%
Operating Expenses						
Contracted Services	621SRV	20,822	2.80%	22,765	2.99%	9.33%
Supplies	622SUP	63,671	8.57%	52,304	6.88%	-17.85%
Communications	623COM	7,164	0.96%	11,600	1.53%	61.93%
Travel	624TRV	24,858	3.35%	22,374	2.94%	-9.99%
Rent	625RNT	22,326	3.01%	21,506	2.83%	-3.67%
Utilities	626UTL	0	0.00%	246	0.03%	0.00%
Repairs & Maintenance	627MNT	24,154	3.25%	30,870	4.06%	27.80%
Other	628OTH	17,509	2.36%	21,114	2.78%	20.59%
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		180,504	24.30%	182,778	24.04%	1.26%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	821	0.11%	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%	821	0.11%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	3,796	0.51%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		3,796	0.51%	0	0.00%	-100.00%
Total Capital and Transfers		3,796	0.51%	821	0.11%	-78.37%
Total Expenses		742,673	100.00%	760,315	100.00%	2.38%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2020
Public Service

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	256,934	35.21%	277,630	37.54%	8.05%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	48,944	6.71%	56,069	7.58%	14.56%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	89,171	12.22%	70,818	9.58%	-20.58%
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		395,049	54.14%	404,517	54.70%	2.40%
Employee Benefits	614BEN	163,324	22.38%	172,199	23.29%	5.43%
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		163,324	22.38%	172,199	23.29%	5.43%
Total Personal Services		558,374	76.53%	576,716	77.99%	3.28%
Operating Expenses						
Contracted Services	621SRV	20,537	2.81%	22,055	2.98%	7.39%
Supplies	622SUP	63,671	8.73%	52,304	7.07%	-17.85%
Communications	623COM	7,164	0.98%	11,600	1.57%	61.93%
Travel	624TRV	24,858	3.41%	22,374	3.03%	-9.99%
Rent	625RNT	22,326	3.06%	21,506	2.91%	-3.67%
Utilities	626UTL	0	0.00%	246	0.03%	0.00%
Repairs & Maintenance	627MNT	24,154	3.31%	30,870	4.17%	27.80%
Other	628OTH	4,766	0.65%	1,000	0.14%	-79.02%
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		167,476	22.95%	161,954	21.90%	-3.30%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	821	0.11%	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%	821	0.11%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	3,796	0.52%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		3,796	0.52%	0	0.00%	-100.00%
Total Capital and Transfers		3,796	0.52%	821	0.11%	-78.37%
Total Expenses		729,646	100.00%	739,491	100.00%	1.35%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2020
Institutional Support

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	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	284	2.18%	710	3.41%	149.57%
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	12,743	97.82%	20,114	96.59%	57.84%
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		13,027	100.00%	20,824	100.00%	59.85%
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		13,027	100.00%	20,824	100.00%	59.85%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year 2020**

Bud 220

Program	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Percent Change
Instruction					0	
Organized Research					0	
Public Service	742,126	757,411	729,786	729,646	739,491	1.35%
Academic Support					0	
Student Services					0	
Institutional Support	12,360	13,912	13,582	13,027	20,824	59.85%
Operation and Maintenance of Plant					0	
Total	754,486	771,324	743,369	742,673	760,315	2.38%
Scholarships and Fellowships					0	
Total	754,486	771,324	743,369	742,673	760,315	2.38%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2020

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total	Budget FY 2020	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	737,753	99.40%	755,822	99.41%	2.45%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,715	0.37%	2,693	0.35%	-0.81%
Total State Allocations		740,468	99.77%	758,515	99.76%	2.44%
Other Revenues						
Investments	540INV	1,705	0.23%	1,800	0.24%	5.59%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Total Other Revenues		1,705	0.23%	1,800	0.24%	5.59%
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		742,173	100.00%	760,315	100.00%	2.44%

**Montana State University
Fire Services Training School
Budget for Designated Funds
FY20**

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	102,174	147,800	0	147,800	56,285	109,515	0	165,800	0	84,174
FSTS Retirement Costs	34,124	0	0	0	0	0	34,124	34,124	0	0
Totals	136,298	147,800	0	147,800	56,285	109,515	34,124	199,924	0	84,174

**Montana State University
Fire Services Training School
Actuals for Designated Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
FSTS Designated	101,039	128,581	0	128,581	57,751	69,694	0	127,445	0	102,174
FSTS Retirement Costs	30,328	0	3,796	3,796	0	0	0	0	0	34,124
Totals	131,367	128,581	3,796	132,377	57,751	69,694	0	127,445	0	136,298

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Sercies Training School				
	ACTUAL 2019	PER- CENT	BUDGETED FY 2020	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	4.75	67%	6.11	73%	28.63%
Contract Administrative	-		-	0%	
Contract Professional	1.00	14%	0.78	9%	-22.00%
Classified	1.33	19%	1.50	18%	12.78%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	7.08	100%	8.39	100%	18.50%
RESTRICTED:					
Contract Faculty (AY/FY)	-				
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	
Contract Administrative	-	0%	-	0%	-
Contract Professional	-	0%	-	0%	
Classified	-	0%	-	0%	
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	2.12	100%	1.72	100%	-18.87%
TOTAL	2.12	100%	1.72	100%	-18.87%
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)	4.75	52%	6.11	60%	28.63%
Contract Administrative	-	0%	-	0%	
Contract Professional	1.00	11%	0.78	8%	-22.00%
Classified	1.33	14%	1.50	15%	12.78%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	2.12	23%	1.72	17%	-18.87%
TOTAL	9.20	100%	10.11	100%	9.89%

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 2018 (Actual)	30,328.25	-	-		
+ Revenues, Transfers In (Actual FY 19)	3,795.63	-	-		
- Expenditures, Transfers Out (Actual FY 19)	0.00	-	-		
Fund Balance - FYE 2019 (Actual)	34,123.88	-	-	-	
+ Revenues, Transfers In (Projected FY20)	-	-	-		
- Expenditures, Transfers Out (Projected FY20)	34,123.88	-	-		
Fund Balance - FYE 2020 (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

**Montana State University Fire Services Training School
Negative Fund Balances Report as of June 30, 2019**

MSU Fire Services Training School had no negative fund balances at the fund or sub fund levels at reported to SABHRS.

**Montana State University Fire Services Training School
Negative Cash Report as of June 30, 2019**

MSU Fire Services Training School had no negative cash balances in its SABHRS fund group totals.