

MSU Fire Services Training School

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2024 Budget
Bud 400D	Designated Funds FY 2023 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 Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 855,684	\$ 1,370,882	\$ 515,198	60%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 109,288	\$ 120,000	\$ 10,712	10%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 964,972	\$ 1,490,882	\$ 525,910	55%

Montana University System
Current Unrestricted Revenue
FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training School

Fiscal Year

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Period

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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 FY23	% of Total	Budget FY24	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$831,188	97.17%	\$1,240,603	90.50%	49.26%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$2,846	0.33%	\$5,279	0.39%	85.49%	Chart of Accounts
	Other OCHE/State Funding	555SPE			\$120,000	8.75%		<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$834,034	97.50%	\$1,365,882	99.64%	63.77%	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
	Investments	540INV	\$1,842	0.22%	\$5,000	0.36%	171.49%	Fire Services Training Sc..
	Other Revenue	580OTH	\$10,456	1.22%				Fund
	Category Total		\$12,298	1.44%	\$5,000	0.36%	-59.34%	All
							Org	
							All	
							Account	
							All	
							Program	
							All	
Transfers	Non Mandatory Transfer In	557NMX	\$9,064	1.06%				Activity
	Category Total		\$9,064	1.06%				All
							Location	
							All	
							Fund Type	
							All	
							Account Type	
							All	
Total Revenue			\$855,396	100.00%	\$1,370,882	100.00%	60.26%	

* 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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$284,850	33.29%	\$487,500	35.56%	71.14%	Net/Gross Tuition Net	
		Classified	611CLS	\$67,852	7.93%	\$73,143	5.34%	7.80%		
		Contract Professio..	611PRF	\$74,498	8.71%	\$77,464	5.65%	3.98%		
		Other Compensati..	6130TC	\$9,131	1.07%					
	Subcategory Total			\$436,331	50.99%	\$638,106	46.55%	46.24%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$174,969	20.45%	\$248,241	18.11%	41.88%		Ed Units or Agencies
		Termination Pay	615TRP	\$33,234	3.88%	\$0	0.00%	-100.00%		
		Subcategory Total			\$208,202	24.33%	\$248,241	18.11%		
	Category Total			\$644,534	75.32%	\$886,347	64.66%	37.52%		Reporting Units
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,858	0.80%	\$10,704	0.78%		56.08%
Contracted Services			621SRV	\$19,681	2.30%	\$3,793	0.28%	-80.73%		
Other			6280TH	\$29,201	3.41%	\$26,262	1.92%	-10.06%		
Rent			625RNT	\$26,725	3.12%	\$45,540	3.32%	70.40%		
Repairs & Mainten..			627MNT	\$31,802	3.72%	\$36,200	2.64%	13.83%		
Supplies			622SUP	\$68,271	7.98%	\$87,104	6.35%	27.59%		
Travel			624TRV	\$17,552	2.05%	\$41,400	3.02%	135.88%		
Utilities			626UTL	\$413	0.05%	\$246	0.02%	-40.44%		
Subcategory Total			\$200,502	23.43%	\$251,249	18.33%	25.31%			
Category Total			\$200,502	23.43%	\$251,249	18.33%	25.31%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,501	0.18%	\$233,286	17.02%	15439.98%	Location All	
		Subcategory Total			\$1,501	0.18%	\$233,286	17.02%		15439.98%
	Transfers	NonMandatory Tra..	688NXF	\$9,147	1.07%					Fund Type All
		Subcategory Total			\$9,147	1.07%				
Category Total			\$10,648	1.24%	\$233,286	17.02%	2090.81%	Account Type All		
Total Expenses				\$855,684	100.00%	\$1,370,882	100.00%	60.21%		

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$284,850	34.04%	\$487,500	36.13%	71.14%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units Fire Services Training Fund All Org All Account All Program 03 Public Service Activity All Location All Fund Type All Account Type All
		Classified	611CLS	\$67,852	8.11%	\$73,143	5.42%	7.80%	
		Contract Professio..	611PRF	\$74,498	8.90%	\$77,464	5.74%	3.98%	
		Other Compensati..	6130TC	\$9,131	1.09%				
	Subcategory Total			\$436,331	52.14%	\$638,106	47.29%	46.24%	
	Benefits	Employee Benefits	614BEN	\$174,969	20.91%	\$248,241	18.40%	41.88%	
		Termination Pay	615TRP	\$33,234	3.97%	\$0	0.00%	-100.00%	
		Subcategory Total			\$208,202	24.88%	\$248,241	18.40%	
	Category Total			\$644,534	77.02%	\$886,347	65.68%	37.52%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,858	0.82%	\$10,704	0.79%	
Contracted Services			621SRV	\$19,393	2.32%	\$3,105	0.23%	-83.99%	
Other			6280TH	\$10,620	1.27%	\$5,500	0.41%	-48.21%	
Rent			625RNT	\$26,725	3.19%	\$45,540	3.37%	70.40%	
Repairs & Mainten..			627MNT	\$31,802	3.80%	\$36,200	2.68%	13.83%	
Supplies			622SUP	\$68,271	8.16%	\$87,104	6.45%	27.59%	
Travel			624TRV	\$17,552	2.10%	\$41,400	3.07%	135.88%	
Utilities			626UTL	\$413	0.05%	\$246	0.02%	-40.44%	
Subcategory Total			\$181,633	21.71%	\$229,799	17.03%	26.52%		
Category Total			\$181,633	21.71%	\$229,799	17.03%	26.52%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,501	0.18%	\$233,286	17.29%	15439.98%	
		Subcategory Total			\$1,501	0.18%	\$233,286	17.29%	15439.98%
	Transfers	NonMandatory Tra..	688NXF	\$9,147	1.09%				
Subcategory Total			\$9,147	1.09%					
Category Total			\$10,648	1.27%	\$233,286	17.29%	2090.81%		
Total Expenses				\$836,815	100.00%	\$1,349,432	100.00%	61.26%	

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$288	1.53%	\$688	3.21%	138.74%	Net/Gross Tuition Net
		Other	6280TH	\$18,581	98.47%	\$20,762	96.79%	11.74%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Supplies	622SUP	\$0	0.00%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$18,869	100.00%	\$21,450	100.00%	13.68%	Reporting Units Fire Services Training
		Category Total		\$18,869	100.00%	\$21,450	100.00%	13.68%	Fund All
		Total Expenses		\$18,869	100.00%	\$21,450	100.00%	13.68%	Org All
									Account All
									Program 06 Institutional Support
									Activity All
									Location All
									Fund Type All
									Account Type All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2024

Chart of Accounts: All
 Reporting Units: Fire Services Training School

Fiscal Year
 2024

Chart of Accounts
 MSU
 UM

Program	2020	2021	2022	2023	2024 Budgeted
Public Service	\$763,891	\$746,707	\$821,314	\$836,815	\$1,349,432
Institutional Support	\$20,336	\$20,522	\$21,533	\$18,869	\$21,450
Grand Total	\$784,227	\$767,230	\$842,847	\$855,684	\$1,370,882

Ed Units or Agencies
 All

Reporting Unit
 Fire Services Training Sc..

Program
 All

Fund
 All

Org
 All

Chart of Accounts: All
 Fire Services Training School
 Budget for Designated
 FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	All	All	Fire Services Training School	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
FSTS Designated	\$176,567	\$112,000		\$112,000	\$56,202	\$63,798		\$120,000	\$0	\$168,567
FSTS Reserve	\$41,101		\$20,929	\$20,929				\$0		\$62,030
Grand Total	\$217,668	\$112,000	\$20,929	\$132,929	\$56,202	\$63,798		\$120,000	\$0	\$230,597

Chart of Accounts: All
Fire Services Training School
Actuals for Designated
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	All	All	Fire Services Training School	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
FSTS Designated	\$160,788	\$116,003		\$116,003	\$24,545	\$75,679		\$100,224	\$0	\$176,567
FSTS Reserve	\$31,954		\$9,147	\$9,147				\$0		\$41,101
FSTS Retirement Costs	\$9,064			\$0			\$9,064	\$9,064		\$0
Grand Total	\$201,805	\$116,003	\$9,147	\$125,151	\$24,545	\$75,679	\$9,064	\$109,288	\$0	\$217,668

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	Fire Sercies Training School				
	ACTUAL 2023	PER- CENT	BUDGETED FY 2024	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	5.27	70%	8.25	78%	56.55%
Contract Administrative	-		-	-	-
Contract Professional	0.78	10%	0.78	7%	0.00%
Classified	1.48	20%	1.50	14%	1.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	-	-	-	
Part-Time and Other	-	-	-	-	
TOTAL	7.53	100%	10.53	100%	39.84%
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)	-	-	-	-	
Contract Administrative	-	-	-	-	-
Contract Professional	-	-	-	-	
Classified	-	-	-	-	
Graduate Teaching & Research Assistants (GTA & GRA)		-	-	-	-
Part-Time and Other	0.88	100%	1.72	100%	95.45%
TOTAL	0.88	100%	1.72	100%	95.45%
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)	5.27	63%	8.25	67%	56.55%
Contract Administrative	-	-	-	-	
Contract Professional	0.78	9%	0.78	6%	0.00%
Classified	1.48	18%	1.50	12%	1.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	-	-	-	
Part-Time and Other	0.88	10%	1.72	14%	95.45%
TOTAL	8.41	100%	12.25	100%	45.66%

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 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 2020			
3. Fund Code (BANNER)	133724	133725			
4. Financial Summary					
Fund Balance - FYE 2022 (Actual)	9,063.56	31,954.19	-		
+ Revenues, Transfers In (Actual FY 23)	0.00	9,147.21	-		
- Expenditures, Transfers Out (Actual FY 23)	9,063.56	0.00	-		
Fund Balance - FYE 2023 (Actual)	0.00	41,101.40	-	-	
+ Revenues, Transfers In (Projected FY24)		20,928.75	-		
- Expenditures, Transfers Out (Projected FY24)		0.00	-		
Fund Balance - FYE 2024 (Projected)	0.00	62,030.15	-	-	
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 FY21 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, 2023**

MSU Fire Services Training School did not have any negative fund balances at the fund or sub fund levels as reported to SABHRS.

**Montana State University Fire Services Training School
Negative Cash Report as of June 30, 2023**

MSU Fire Services Training School did not have any negative cash balances in its SABHRS fund group totals.