

MSU Fire Services Training School

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenditures Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2027 Budget
Bud 400D	Designated Funds FY 2026 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
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MSU Fire Services Training School

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 1,557,821	\$ 1,575,413	\$ 17,592	1%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 177,735	\$ 228,376	\$ 50,641	28%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 1,735,556	\$ 1,803,789	\$ 68,233	4%

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training School

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$1,444,086	92.70%	\$1,479,242	93.90%	2.43%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$5,608	0.36%	\$6,570	0.42%	17.15%	Chart of Accounts ☒ MSU ☒ UM
	Category Total		\$1,449,694	93.06%	\$1,485,812	94.31%	2.49%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
Other Revenues	Investments	540INV	\$4,233	0.27%	\$5,000	0.32%	18.12%	Reporting Units Fire Services Training Sc..
	Other Revenue	580OTH	\$0	0.00%				Fund All
	Category Total		\$4,233	0.27%	\$5,000	0.32%	18.12%	Org All
Transfers	Non Mandatory Transfer In	557NMX	\$103,938	6.67%	\$84,601	5.37%	-18.60%	Account All
	Category Total		\$103,938	6.67%	\$84,601	5.37%	-18.60%	Program All
	Total Revenue		\$1,557,865	100.00%	\$1,575,413	100.00%	1.13%	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 Wiaivers 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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: PERSONAL SERVICES TRAINING							% of		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$557,488	35.79%	\$571,992	36.31%	2.60%	
		Classified	611CLS	\$81,467	5.23%	\$84,956	5.39%	4.28%	
		Contract Professio..	611PRF	\$82,909	5.32%	\$84,966	5.39%	2.48%	
		Subcategory Total		\$721,864	46.34%	\$741,914	47.09%	2.78%	
	Benefits	Employee Benefits	614BEN	\$257,656	16.54%	\$268,802	17.06%	4.33%	
		Termination Pay	615TRP	\$0	0.00%				
		Subcategory Total		\$257,656	16.54%	\$268,802	17.06%	4.33%	
	Category Total		\$979,520	62.88%	\$1,010,716	64.16%	3.18%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$5,339	0.34%	\$10,100	0.64%	89.19%
			Contracted Services	621SRV	\$23,955	1.54%	\$12,903	0.82%	-46.14%
Other			628OTH	\$43,285	2.78%	\$36,125	2.29%	-16.54%	
Rent			625RNT	\$23,062	1.48%	\$24,540	1.56%	6.41%	
Repairs & Mainten..			627MNT	\$51,788	3.32%	\$36,200	2.30%	-30.10%	
Supplies			622SUP	\$109,990	7.06%	\$167,609	10.64%	52.39%	
Travel			624TRV	\$42,219	2.71%	\$41,400	2.63%	-1.94%	
Utilities			626UTL	\$0	0.00%	\$246	0.02%		
Subcategory Total			\$299,638	19.23%	\$329,123	20.89%	9.84%		
Category Total		\$299,638	19.23%	\$329,123	20.89%	9.84%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$185,618	11.92%	\$233,816	14.84%	25.97%	
		Subcategory Total		\$185,618	11.92%	\$233,816	14.84%	25.97%	
	Transfers	NonMandatory Tra..	688NXF	\$93,045	5.97%	\$1,758	0.11%	-98.11%	
		Subcategory Total		\$93,045	5.97%	\$1,758	0.11%	-98.11%	
	Category Total		\$278,663	17.89%	\$235,574	14.95%	-15.46%		
Total Expenses				\$1,557,821	100.00%	\$1,575,413	100.00%	1.13%	

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
Fire Services Training

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Fire Services Training							% of		FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$557,488	36.51%	\$571,992	37.03%	2.60%	Net/Gross Tuition Net
		Classified	611CLS	\$81,467	5.34%	\$84,956	5.50%	4.28%	
		Contract Professio..	611PRF	\$82,909	5.43%	\$84,966	5.50%	2.48%	Chart of Accounts
		Subcategory Total		\$721,864	47.28%	\$741,914	48.03%	2.78%	☒ MSU ☒ UM
	Benefits	Employee Benefits	614BEN	\$257,656	16.87%	\$268,802	17.40%	4.33%	Ed Units or Agencies
		Termination Pay	615TRP	\$0	0.00%				☒ Agencies ☒ Ed Units
		Subcategory Total		\$257,656	16.87%	\$268,802	17.40%	4.33%	
	Category Total			\$979,520	64.15%	\$1,010,716	65.43%	3.18%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$5,339	0.35%	\$10,100	0.65%	89.19%
Contracted Services			621SRV	\$23,955	1.57%	\$12,903	0.84%	-46.14%	Fund All
Other			628OTH	\$12,389	0.81%	\$5,500	0.36%	-55.61%	Org All
Rent			625RNT	\$23,062	1.51%	\$24,540	1.59%	6.41%	Account All
Repairs & Mainten..			627MNT	\$51,788	3.39%	\$36,200	2.34%	-30.10%	Program 03 Public Service
Supplies			622SUP	\$109,990	7.20%	\$167,609	10.85%	52.39%	
Travel			624TRV	\$42,219	2.76%	\$41,400	2.68%	-1.94%	Activity All
Utilities			626UTL	\$0	0.00%	\$246	0.02%		
Subcategory Total			\$268,742	17.60%	\$298,498	19.32%	11.07%		
Category Total			\$268,742	17.60%	\$298,498	19.32%	11.07%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$185,618	12.16%	\$233,816	15.14%	25.97%	Location All
		Subcategory Total		\$185,618	12.16%	\$233,816	15.14%	25.97%	
	Transfers	NonMandatory Tra..	688NXF	\$93,045	6.09%	\$1,758	0.11%	-98.11%	Fund Type All
		Subcategory Total		\$93,045	6.09%	\$1,758	0.11%	-98.11%	
	Category Total			\$278,663	18.25%	\$235,574	15.25%	-15.46%	Account Type All
Total Expenses				\$1,526,925	100.00%	\$1,544,788	100.00%	1.17%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$0	0.00%				Net/Gross Tuition Net
									Chart of Accounts
	Other								☐ MSU
									☒ UM
									Ed Units or Agencies
		Other	628OTH	\$30,896	100.00%	\$30,625	100.00%	-0.88%	☒ Agencies
									☒ Ed Units
									Reporting Units
									Fire Services Training
		Subcategory Total		\$30,896	100.00%	\$30,625	100.00%	-0.88%	Fund
									All
		Category Total		\$30,896	100.00%	\$30,625	100.00%	-0.88%	Org
									All
									Account
									All
									Program
									06 Institutional Support
									Activity
									All
									Location
									All
									Fund Type
									All
									Account Type
									All
		Total Expenses		\$30,896	100.00%	\$30,625	100.00%	-0.88%	

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: Fire Services Training School

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Public Service	\$836,815	\$1,362,936	\$1,269,622	\$1,526,925	\$1,544,788
Institutional Support	\$18,869	\$21,343	\$22,757	\$30,896	\$30,625
Grand Total	\$855,684	\$1,384,279	\$1,292,379	\$1,557,821	\$1,575,413

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
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	27	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	\$188,374	\$100,000		\$100,000	\$27,000	\$73,000		\$100,000	\$0	\$188,374
FSTS Investment Interest	\$86,817	\$14,000		\$14,000		\$14,000		\$14,000		\$86,817
FSTS Pcard Rebate	\$12,612	\$900		\$900		\$900		\$900		\$12,612
FSTS Reserve	\$156,805		\$1,758	\$1,758			\$84,601	\$84,601		\$73,962
FSTS Retirement Costs	\$28,875			\$0			\$28,875	\$28,875		\$0
Grand Total	\$473,483	\$114,900	\$1,758	\$116,658	\$27,000	\$87,900	\$113,476	\$228,376	\$0	\$361,765

Chart of Accounts: All
Fire Services Training School
Actuals for Designated
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	26	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	\$139,890	\$122,281		\$122,281	\$29,829	\$43,968		\$73,798	\$0	\$188,374
FSTS Investment Interest	\$72,487	\$14,330		\$14,330		\$0		\$0		\$86,817
FSTS Pcard Rebate	\$11,901	\$711		\$711		\$0		\$0		\$12,612
FSTS Reserve	\$167,698		\$93,045	\$93,045			\$103,938	\$103,938		\$156,805
FSTS Retirement Costs	\$28,875			\$0			\$0	\$0		\$28,875
Grand Total	\$420,850	\$137,323	\$93,045	\$230,367	\$29,829	\$43,968	\$103,938	\$177,735	\$0	\$473,483

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Fire Services Training School			
	ACTUAL 2026	PER- CENT	BUDGETED 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	7.02	76%	8.55	79%	21.79%
Contract Administrative	-		-	0%	
Contract Professional	0.78	8%	0.78	7%	0.00%
Classified	1.47	16%	1.50	14%	2.04%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	9.27	100%	10.83	100%	16.83%
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	0.61	100%	0.49	100%	-19.67%
TOTAL	0.61	100%	0.49	100%	-19.67%
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)	7.02	71%	8.55	76%	21.79%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	8%	0.78	7%	0.00%
Classified	1.47	15%	1.50	13%	2.04%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.61	6%	0.49	4%	-19.67%
TOTAL	9.88	100%	11.32	100%	14.57%

Comments

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

NAME				CODE	
Fire Services Training School				51190	
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 2020			
3. Fund Code (BANNER)	133724	133725			
4. Financial Summary					
Fund Balance - FYE 2025 (Actual)	28,875.00	167,698.07	-		
+ Revenues, Transfers In (Actual FY 26)	0.00	93,044.69	-		
- Expenditures, Transfers Out (Actual FY 26)	0.00	103,937.57	-		
Fund Balance - FYE 2026 (Actual)	28,875.00	156,805.19	-	-	
+ Revenues, Transfers In (Projected FY 27)		1,757.80	-		
- Expenditures, Transfers Out (Projected FY 27)	28,875.00	84,600.89	-		
Fund Balance - FYE 2027 (Projected)	0.00	73,962.10	-	-	
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****

\$103,937.57 was moved to the reserve fund in FY 25 for equipment. The funds were moved out in early FY 26 and spent on the intended equipment.

CHE 115

**Montana State University Fire Services Training School
Negative Fund Balances Report as of June 30, 2026**

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

CHE 116

Montana State University Fire Services Training School Negative Cash Report as of June 30, 2026

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