

EXT. SER.

MSU Extension Service
Background Notes
FY06 General Operating Budget

1. MSU Extension Service Mission Statement

The Montana State University Extension Service is an educational resource dedicated to improving the quality of people's lives by providing research-based knowledge to strengthen the social, economic and environmental well-being of families, communities and agricultural enterprises.

2. MSU Extension Service Goals

a. Agricultural Sustainability and Profitability

MSU Extension, in collaboration with other groups, agencies and organizations, will provide information to farm and ranch owner/operators to help them understand how to sustain profitability and maintain land stewardship at a level that provides for continual production and a desirable quality of life.

b. Family Issues

MSU Extension, in collaboration with other appropriate groups, will provide assistance to Montana individuals and families so they can apply unbiased, research-based information to make informed decisions to establish and maintain strong and healthy families, specifically in the areas of nutrition, housing, family financial planning and human development.

c. Youth Development

MSU Extension will collaborate with other groups in contributing to Montana youth in order to develop the confidence, competence, and character to develop life skills, become critical thinkers, active citizens, caring human beings, develop curiosity, self-sufficiency, adaptability to change, and to connect with the community. Much of this effort is through the 4-H program.

d. Community Development

MSU Extension will assist Montana communities with a full range of proven economic development strategies to provide liveable-wage jobs for adults, entry-level jobs allowing young people to develop sound work ethics, and off-farm jobs enabling farmers and ranchers to keep their operations. This work will be done in selected communities.

e. Natural Resource and Environmental Issues

MSU Extension, working collaboratively, will contribute to Montanans' understanding of proper land and natural resource stewardship. Emphasis will be

in the areas of water quality and forest stewardship.

- f. Growth Management
MSU Extension will help Montana communities evaluate and work toward their desired futures in the face of demographic and population changes.
- g. Value-added and Technology Transfer Needs
MSU Extension will contribute to Montanans ability to take advantage of opportunities available through new technology and through value added to the products produced. New emphasis will be given to forest product utilization.

3. MSU Extension FY06 Strategic Priorities

The state is our campus. We reach out to all of Montana's people through a network of county- and reservation-based offices. Faculty in these offices are supported by a cadre of specialists housed on the Montana State University-Bozeman campus, plus Forestry specialists housed at the School of Forestry and Conservation at the University of Montana-Missoula campus.

Because Montana's communities are as diverse as its landscape, the structure of our organization, with faculty living in the communities, helps to ensure that we are in touch and in tune with local issues and can adapt quickly to local needs. In the past, we have engaged in a statewide needs assessment, with county faculty bringing together a broad array of people to provide programming input to Extension and the Agricultural Experiment Station. This process helps ensure that we continue to meet the most pressing educational needs and concerns of Montanans related to agricultural sustainability and profitability, family issues, youth development issues, economic development, natural resources and the environment issues, and value added opportunities.

Extension specialists utilize research from the Agricultural Experiment Stations, USDA, and other sources, and make it available to county agents and the general public. We collaborate with agricultural commodity groups and organizations, forestry groups, those groups serving the needs of society, and our federal and county partners.

The Extension strategic plan continues to guide us with action plans for meeting our challenges. Working groups continue to work to further refine and update components as needed. Work has been done to review and strengthen the middle management structure of the organization. Renewed effort has resulted in the updating of the entire Civil Rights and Affirmative Action plan with specific updated implementation strategies. Other administrative management areas have been reviewed and strengthened. These actions will help the organization strengthen its programming efforts.

4. General Categories of Expense in the FY 06 Budget

Faculty Salaries	53%
Administrative, Professional, Classified & Part-Time Salaries	13%
Overhead Personal Services Cost	2%
Benefits	26%
Vacancy Savings	(3%)
Total Personal Services	91%
Operations and Capital	9%

5. Distribution of Net Expenses by Program

Public Service	87%
Public Service - Tech Transfer	1%
Institutional Support	10%
Facilities Services/Physical Plant	2%

6. The Budget Development Process

The unique funding structure of the Extension Service includes the state general fund, federal Smith-Lever and county sources. Extension agents salaries are paid from federal Smith-Lever and county funding sources. Extension specialists are paid from state general funds. The Extension service funds 100% of the benefit costs for all employees from a blend of federal Smith-Lever and state general fund dollars. Operations allocations are made to specialists based on a pre-established formula. Other operations dollars are allocated to support staff development, program development, personnel recruitment and general operations purposes. Counties provide a portion of the county Extension agents' salaries as well as in-kind office space, administrative support staff, travel, operations and capital for operation of the local Extension offices. The office space, administrative support staff, travel, operations and capital are not reflected in the attached financial documents.

7. The Challenges Faced by MSU Extension Service

a. The Extension Service, as a public service agency, does not have a tuition component to our revenue structure that could be used as a partial off-set to current or future base budget reductions. Mandatory promotion increases for eligible faculty are covered by generated savings, as new funding has not been added to cover these costs.

b. Our federal funding has been level or declining for the last several years.

8. Historic (1995 - 2005) Revenue and Expenditure Trends - Current Unrestricted Funds

	1995	2005
Revenue Smith -Lever	\$2,161,652	\$2,088,017
Revenue State General Fund	\$2,838,327	\$4,573,827
Revenue Interest Earnings	N/A	\$13,146
Expenditures	\$4,999,979	\$6,670,613

9. New Budget Allocations and Commitments Made for FY 06

We have not made new budget allocations or commitments.

10. The Relationship Between University Priorities and FY 06 Budget Commitments.

To deliver the practical advice and information needed by Montana's citizens, agricultural producers, and businesses, we tap into resources of the university. We will continue to address the primary concerns and needs of Montanans related to agricultural sustainability and profitability, family issues, youth development, economic development, natural resources and the environment, growth management and technology transfer and value-added opportunities.

11. Closing Comments

"No single element distinguishes the land-grant university so much as the commitment to take its expertise and its programs to the far corners of the state. It is the objective of Montana State University, through the now combined activities of its four campuses and service arms, to expand the mission of the Extension Service to serve as a conduit to the educational needs of the state's citizens with an increased variety of programming initiatives."

MSU Report to Board of Regents
January 29, 1999

The above statement provides a clear direction for the Extension Service in Montana for the next three to five years. The basic mission remains the same: The Montana State University Extension Service is an educational resource dedicated to improving the quality of people's lives by providing research-based knowledge to strengthen the social, economic and environmental well-being of families, communities and agricultural enterprises.

Campus: MSU Extension Service

Reporting Metric - Current Year Budget Changes

	FY05 Budgeted	FY06 Budgeted	Change	Comments/Explanation
Revenue				
General Fund	4,573,827	5,112,843	539,016	
Millage				
Tuition (Incl Reg, Late Fees, etc)				
Program Fees				
Scholarship & Fellowships				
Interest Earnings	20,606	5,034	(15,572)	
Other	2,485,644	2,254,555	(231,089)	
Campus Transfers				
Total Revenue	7,080,077	7,372,432	292,355	
Expenditures Changes				
Cost Increases				
Salary Increases		143,437		
Insurance/Benefit Increases		102,416		
Promotions/Floors		15,400		
Total Salary & Benefits	6,460,742	6,721,995	261,253	
Scholarships and Fellowships				
Natural Gas/Electricity	27,615	33,047	5,432	
Library Materials Increase				
Fixed Cost Increases	135,575	143,993	8,418	
Bad Debt				
Security Contracts				
Local Utilities				
Campus Transfers				
Budget Reserves				
Other	456,329	473,397	17,068	
Priorities/Investments				
New Personnel				
New Programs				
Acad Aff investments				
ITC				
Other Admin/SAS				
Recruiting Initiative				
Disability Accommodations				
Program fee distributions				
Other targeted tuition distributions				
Other				
Total Expenditure Change	7,080,261	7,372,432	292,171	

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT		Name			Code	
ACCOUNTING ENTITY		Name			Code	
		Extension Service			5110	
		Current Unrestricted			010000	
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	89.74	75.42%	79.26	65.55%	-11.68%
	Contract Administrative	1.00	0.84%	1.20	0.99%	20.10%
	Contract Professional	1.99	1.67%	1.80	1.49%	-9.50%
	Classified	22.59	18.99%	22.62	18.71%	0.13%
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	12.69	10.49%	100.00%
	Overhead Cost Distribution	3.66	3.08%	3.35	2.77%	-8.47%
	TOTAL STAFF FTE	118.98	100.00%	120.92	100.00%	1.63%
	Resident Student FTE	0.00		0.00		
	WUE Student FTE	0.00		0.00		
Non-Resident Student FTE	0.00		0.00			
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	3,250,560	48.73%	3,885,442	52.70%	19.53%
	Contract Administrative	126,312	1.89%	150,003	2.03%	18.76%
	Contract Professional	108,416	1.63%	105,448	1.43%	-2.74%
	Classified	623,226	9.34%	711,688	9.65%	14.19%
	GTAs and GRAs	0	0.00%	0	0.00%	
	Part-time	10,518	0.16%	0	0.00%	-100.00%
	Other Compensation	2,000	0.03%	0	0.00%	-100.00%
	Total Salaries	4,121,031	61.78%	4,852,581	65.82%	17.75%
	Employee Benefits	1,615,558	24.22%	1,940,751	26.32%	20.13%
	Termination Pay	31,372	0.47%	0	0.00%	-100.00%
	Overhead Cost Distribution	182,783	2.74%	173,279	2.35%	-5.20%
	TOTAL PERSONAL SERVICES	5,950,744	89.21%	6,966,611	94.50%	17.07%
	Less: Vacancy Savings	0	0.00%	(244,616)	-3.32%	-100.00%
	Net: Personal Services	5,950,744	89.21%	6,721,995	91.18%	12.96%
	OPERATING COSTS					
	62100 Contracted Services	137,090	2.06%	111,483	1.51%	-18.68%
	62200 Supplies and Materials	102,230	1.53%	74,688	1.01%	-26.94%
	62300 Communications	54,092	0.81%	36,733	0.50%	-32.09%
	62400 Travel	137,553	2.06%	174,858	2.37%	27.12%
	62500 Rent	5,095	0.08%	3,540	0.05%	-30.52%
	62600 Utilities	24,451	0.37%	33,047	0.45%	35.16%
	62700 Repair and Maintenance	6,471	0.10%	11,350	0.15%	75.41%
	62800 Other	72,344	1.08%	61,878	0.84%	-14.47%
	62998 Overhead Cost Distribution	94,611	1.42%	102,186	1.39%	8.01%
TOTAL OPERATING EXPENSES	633,937	9.50%	609,763	8.27%	-3.81%	
Equipment and Capital	24,422	0.37%	13,150	0.18%	-46.16%	
Debt Service	0	0.00%	0	0.00%		
Transfers	61,510	0.92%	27,524	0.37%	-55.25%	
TOTAL (Excl. Scholar. & Fellow.)	6,670,613	100.00%	7,372,432	100.00%	10.52%	
Scholarships and Fellowships						
TOTAL EXPENDITURES BY OBJECT	6,670,613		7,372,432		10.52%	
EXPENDITURES BY PROGRAM	Instruction					
	Research					
	Public Service	5,675,504	85.08%	6,415,247	87.02%	13.03%
	Academic Support					
	Student Services					
	Institutional Support	783,812	11.75%	730,162	9.90%	-6.84%
	Operation and Maintenance of Plant	121,293	1.82%	137,023	1.86%	12.97%
	Other Public Service: Tech Transfer	90,004	1.35%	90,000	1.22%	0.00%
	SUBTOTAL	6,670,613	100.00%	7,372,432	100.00%	10.52%
	Scholarships and Fellowships					
TOTAL EXPENDITURES BY PROGRAM	6,670,613		7,372,432		10.52%	
PREPARED BY	Budget & Fiscal Director			August 1, 2005		
	Title			Signature		
				Date		

**MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF REVENUE AND FUND BALANCE**

Unit Code	Unit Name	Entity Code	Entity Name			
5110	Extension Service	010000	Consolidated Summary			
OBJECT OF REVENUE	NAME	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCR. (DECR.)
	Tuition and Fees					
	Registration					
	Tuition - Resident					
	Tuition - Nonresident and WUE					
	Tuition Surcharge					
	Admissions					
	Program Fees/Super Tuition					
	Other					
	Total Tuition and Fees					
	Investment Earnings					
	Investment Earnings	13,146	0.20%	5,034	0.07%	-61.71%
	Other - (list)					
	Total Investment Earnings	13,146	0.20%	5,034	0.07%	-61.71%
	Sale of Merchandise					
	Federal Appropriation	2,088,017	31.28%	2,254,555	30.58%	7.98%
	Appropriation Transfers					
	General Fund Transfer	4,573,827	68.52%	5,112,843	69.35%	11.78%
	Millage Transfer					
	Distance Learning Transfer					
	Other Transfers (list)					
	Total Appropriation Transfers	4,573,827	68.52%	5,112,843	69.35%	11.78%
	Other Transfers					
	Mandatory					
	Non-Mandatory					
	Retirement Plan Transfer					
	Other					
	Total Other Transfers	0	0.00%	0	0.00%	
	Miscellaneous	0	0.00%	0	0.00%	
	Total Revenue (excl. Sch. & Fell.)	6,674,991	100.00%	7,372,432	100.00%	10.45%
	Scholarships and Fellowships					
	Total Funding	6,674,991		7,372,432		10.45%
	Analysis of Change in Fund Balance					
	Beginning Fund Balance (excl Comp Abs)	1,523		1,192		-21.72%
	Excess Revenue over Expenditures	4,378		0		-100.00%
	Prior Year Adjustments	(4,650)		(1,192)		-74.37%
	GAAP Adjustments	(59)		0		-100.00%
	Ending Fund Balance (excl Comp Abs)	1,192		(0)		-100.00%
	Compensated Absences	1,020,014		1,020,014		0.00%

*** COMMENTS -- EXPLANATIONS ***

Ending FY 2005 Fund Balance includes \$1,191.92 from the lodging tax refund received at the end of the fiscal year.

**MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF REVENUE AND FUND BALANCE**

Unit Code	Unit Name	Entity Code	Entity Name			
5110	Extension Service	011000	General Fund			
OBJECT OF REVENUE	NAME	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCR. (DECR.)
	Tuition and Fees					
	Registration					
	Tuition - Resident					
	Tuition - Nonresident and WUE					
	Tuition Surcharge					
	Admissions					
	Program Fees/Super Tuition					
	Other					
	Total Tuition and Fees					
	Investment Earnings					
	Investment Earnings	13,146	0.29%	5,034	0.10%	-61.71%
	Other - (list)					
	Total Investment Earnings	13,146	0.29%	5,034	0.10%	-61.71%
	Sale of Merchandise					
	Federal Appropriation					
	Appropriation Transfers					
	General Fund Transfer	4,573,827	99.71%	5,112,843	99.90%	11.78%
	Millage Transfer					
	Distance Learning Transfer					
	Other Transfers (list)					
	Total Appropriation Transfers	4,573,827	99.71%	5,112,843	99.90%	11.78%
	Other Transfers					
	Mandatory					
	Non-Mandatory					
	Retirement Plan Transfer					
	Other					
	Total Other Transfers	0	0.00%	0	0.00%	
	Miscellaneous	0	0.00%	0	0.00%	
	Total Revenue (excl. Sch. & Fell.)	4,586,973	100.00%	5,117,877	100.00%	11.57%
	Scholarships and Fellowships					
	Total Funding	4,586,973		5,117,877		11.57%
	Analysis of Change in Fund Balance					
	Beginning Fund Balance (excl Comp Abs)	1,523		1,192		-21.72%
	Excess Revenue over Expenditures	(1,522)		0		-100.00%
	Prior Year Adjustments	1,250		(1,192)		-195.34%
	GAAP Adjustments	(59)		0		-100.00%
	Ending Fund Balance (excl Comp Abs)	1,192		0		-100.00%
	Compensated Absences	594,312		594,312		0.00%

*** COMMENTS -- EXPLANATIONS ***

Ending FY 2005 Fund Balance includes \$1,191.92 from the lodging tax refund received at the end of the fiscal year.

**MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF REVENUE AND FUND BALANCE**

Unit Code	Unit Name	Entity Code	Entity Name			
5110	Extension Service	011010	Smith-Lever			
OBJECT OF REVENUE	NAME	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCR. (DECR.)
	Tuition and Fees					
	Registration					
	Tuition - Resident					
	Tuition - Nonresident and WUE					
	Tuition Surcharge					
	Admissions					
	Program Fees/Super Tuition					
	Other					
	Total Tuition and Fees					
	Investment Earnings					
	Investment Earnings					
	Other - (list)					
	Total Investment Earnings	0	0.00%	0	0.00%	
	Sale of Merchandise					
	Federal Appropriation	2,088,017	100.00%	2,254,555	100.00%	7.98%
	Appropriation Transfers					
	General Fund Transfer					
	Millage Transfer					
	Distance Learning Transfer					
	Other Transfers (list)					
	Total Appropriation Transfers	0	0.00%	0	0.00%	
	Other Transfers					
	Mandatory					
	Non-Mandatory					
	Retirement Plan Transfer					
	Other					
	Total Other Transfers	0	0.00%	0	0.00%	
	Miscellaneous	0	0.00%	0	0.00%	
	Total Revenue (excl. Sch. & Fell.)	2,088,017	100.00%	2,254,555	100.00%	7.98%
	Scholarships and Fellowships					
	Total Funding	2,088,017		2,254,555		7.98%
	Analysis of Change in Fund Balance					
	Beginning Fund Balance (excl Comp Abs)	0		0		
	Excess Revenue over Expenditures	5,900		0		-100.00%
	Prior Year Adjustments	(5,900)		0		-100.00%
	GAAP Adjustments	0		0		
	Ending Fund Balance (excl Comp Abs)	0		0		
	Compensated Absences	425,702		425,702		0.00%

*** COMMENTS -- EXPLANATIONS ***

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT	Name		Code			
	Extension Service		5110			
ACCOUNTING ENTITY	Name		Code			
	Public Service		03			
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	87.51	82.29%	77.04	71.27%	-11.96%
	Contract Administrative	0.00	0.00%	0.20	0.19%	100.00%
	Contract Professional	0.99	0.93%	0.80	0.74%	-19.09%
	Classified	17.84	16.78%	17.37	16.07%	-2.64%
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	12.69	11.74%	100.00%
	Overhead Cost Distribution	0.00	0.00%	0.00	0.00%	
	TOTAL STAFF FTE	106.34	100.00%	108.10	100.00%	1.66%
	Resident Student FTE					
	WUE Student FTE					
	Non-Resident Student FTE					
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	3,103,247	54.68%	3,735,026	58.22%	20.36%
	Contract Administrative	6,062	0.11%	18,596	0.29%	206.77%
	Contract Professional	49,675	0.88%	40,253	0.63%	-18.97%
	Classified	467,270	8.23%	539,083	8.40%	15.37%
	GTAs and GRAs	0	0.00%	0	0.00%	
	Part-time	10,225	0.18%	0	0.00%	-100.00%
	Other Compensation	0	0.00%	0	0.00%	
	Total Salaries	3,636,479	64.07%	4,332,958	67.54%	19.15%
	Employee Benefits	1,610,895	28.38%	1,937,658	30.20%	20.28%
	Termination Pay	30,392	0.54%	0	0.00%	-100.00%
	Overhead Cost Distribution	0	0.00%	0	0.00%	
	TOTAL PERSONAL SERVICES	5,277,766	92.99%	6,270,616	97.75%	18.81%
	Less: Vacancy Savings	0	0.00%	(244,616)	-3.81%	-100.00%
	Net: Personal Services	5,277,766	92.99%	6,026,000	93.93%	14.18%
	OPERATING COSTS					
	62100 Contracted Services	124,898	2.20%	104,918	1.64%	-16.00%
	62200 Supplies and Materials	71,926	1.27%	67,038	1.04%	-6.80%
	62300 Communications	51,147	0.90%	32,383	0.50%	-36.69%
	62400 Travel	103,177	1.82%	146,458	2.28%	41.95%
	62500 Rent	4,385	0.08%	3,300	0.05%	-24.74%
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	5,796	0.10%	11,350	0.18%	95.83%
	62800 Other	34,533	0.61%	23,800	0.37%	-31.08%
62998 Overhead Cost Distribution	0	0.00%	0	0.00%		
TOTAL OPERATING EXPENSES	395,862	6.97%	389,247	6.07%	-1.67%	
Equipment and Capital	876	0.02%	0	0.00%	-100.00%	
Debt Service	0	0.00%	0	0.00%		
Transfers	1,000	0.02%	0	0.00%	-100.00%	
TOTAL (Excl. Scholar. & Fellow.)	5,675,504	100.00%	6,415,247	100.00%	13.03%	
Scholarships and Fellowships	0		0			
TOTAL EXPENDITURES BY OBJECT	5,675,504		6,415,247		13.03%	

FY 2005 Budgeted Vacancy Savings of \$439,129 - composed of regular vacancy savings of \$159,596 and \$279,533 from the difference in the Smith-Lever appropriation versus our estimate of funds to be received.

FY 2006 Budgeted Vacancy Savings of \$244,616 is composed of \$155,158 state general fund and \$89,458 from Smith-Lever funds.

In FY 06, the part-time position line has been used to balance our appropriated FTE figure.

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT	Name		Code			
	Extension Service		5110			
ACCOUNTING ENTITY	Name		Code			
	Institutional Support		06			
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	1.22	11.63%	1.22	11.42%	0.16%
	Contract Administrative	1.00	9.53%	1.00	9.35%	0.00%
	Contract Professional	1.00	9.53%	1.00	9.35%	0.00%
	Classified	4.75	45.28%	5.25	49.07%	10.53%
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	0.00	0.00%	
	Overhead Cost Distribution	2.52	24.02%	2.23	20.82%	-11.63%
	TOTAL STAFF FTE	10.49	100.00%	10.70	100.00%	1.99%
	Resident Student FTE					
	WUE Student FTE					
Non-Resident Student FTE						
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	66,212	8.45%	67,709	9.27%	2.26%
	Contract Administrative	120,250	15.34%	131,407	18.00%	9.28%
	Contract Professional	58,741	7.49%	65,195	8.93%	10.99%
	Classified	155,956	19.90%	172,605	23.64%	10.68%
	GTAs and GRAs	0	0.00%	0	0.00%	
	Part-time	293	0.04%	0	0.00%	-100.00%
	Other Compensation	2,000	0.26%	0	0.00%	-100.00%
	Total Salaries	403,452	51.47%	436,916	59.84%	8.29%
	Employee Benefits	0	0.00%	0	0.00%	
	Termination Pay	980	0.13%	0	0.00%	-100.00%
	Overhead Cost Distribution	125,610	16.03%	115,190	15.78%	-8.30%
	TOTAL PERSONAL SERVICES	530,041	67.62%	552,106	75.61%	4.16%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	530,041	67.62%	552,106	75.61%	4.16%
	OPERATING COSTS					
	62100 Contracted Services	9,459	1.21%	6,565	0.90%	-30.59%
	62200 Supplies and Materials	30,283	3.86%	5,150	0.71%	-82.99%
	62300 Communications	2,944	0.38%	4,350	0.60%	47.74%
	62400 Travel	32,892	4.20%	27,200	3.73%	-17.30%
	62500 Rent	710	0.09%	240	0.03%	-66.20%
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	675	0.09%	0	0.00%	-100.00%
	62800 Other	37,811	4.82%	37,578	5.15%	-0.62%
	62998 Overhead Cost Distribution	54,942	7.01%	56,299	7.71%	2.47%
TOTAL OPERATING EXPENSES	169,715	21.65%	137,382	18.82%	-19.05%	
Equipment and Capital	23,546	3.00%	13,150	1.80%	-44.15%	
Debt Service	0	0.00%	0	0.00%		
Transfers	60,510	7.72%	27,524	3.77%	-54.51%	
TOTAL (Excl. Scholar. & Fellow.)	783,812	100.00%	730,162	100.00%	-6.84%	
Scholarships and Fellowships	0		0			
TOTAL EXPENDITURES BY OBJECT	783,812		730,162		-6.84%	

FY 2005: \$183.86 audit fee included in Contracted Services. FY 2006: \$965 audit fee included in Contracted Services budget.

FY 2005 Other Compensation of \$2,000 is for Outreach awards.

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT		Name			Code	
		Extension Service			5110	
ACCOUNTING ENTITY		Name			Code	
		Operations & Maintenance of Plant			07	
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty					
	Contract Administrative					
	Contract Professional					
	Classified					
	Graduate Teaching/Research Assistant					
	Part-time and Other					
	Overhead Cost Distribution	1.15	100.00%	1.12	100.00%	-2.35%
	TOTAL STAFF FTE	1.15	100.00%	1.12	100.00%	-2.35%
	Resident Student FTE					
	WUE Student FTE					
Non-Resident Student FTE						
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty					
	Contract Administrative					
	Contract Professional					
	Classified					
	GTAs and GRAs					
	Part-time					
	Other Compensation					
	Total Salaries	0	0.00%	0	0.00%	
	Employee Benefits	0	0.00%	0	0.00%	
	Termination Pay	0	0.00%	0	0.00%	
	Overhead Cost Distribution	57,173	47.14%	58,089	42.39%	1.60%
	TOTAL PERSONAL SERVICES	57,173	47.14%	58,089	42.39%	1.60%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	57,173	47.14%	58,089	42.39%	1.60%
	OPERATING COSTS					
	62100 Contracted Services	0	0.00%	0	0.00%	
	62200 Supplies and Materials	0	0.00%	0	0.00%	
	62300 Communications	0	0.00%	0	0.00%	
	62400 Travel	0	0.00%	0	0.00%	
	62500 Rent	0	0.00%	0	0.00%	
	62600 Utilities	24,451	20.16%	33,047	24.12%	35.16%
	62700 Repair and Maintenance	0	0.00%	0	0.00%	
62800 Other	0	0.00%	0	0.00%		
62998 Overhead Cost Distribution	39,669	32.71%	45,887	33.49%	15.67%	
TOTAL OPERATING EXPENSES	64,120	52.86%	78,934	57.61%	23.10%	
Equipment and Capital	0	0.00%	0	0.00%		
Debt Service	0	0.00%	0	0.00%		
Transfers	0	0.00%	0	0.00%		
TOTAL (Excl. Scholar. & Fellow.)	121,293	100.00%	137,023	100.00%	12.97%	
Scholarships and Fellowships	0		0			
TOTAL EXPENDITURES BY OBJECT	121,293		137,023		12.97%	

This entire program is for distribution of University Overhead Costs to the Extension Service.

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT		Name				Code
		Extension Service				5110
ACCOUNTING ENTITY		Name				Code
		Public Service- Tech Transfer				03 - Index 016092
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	1.00	100.00%	1.00	100.00%	0.00%
	Contract Administrative					
	Contract Professional					
	Classified					
	Graduate Teaching/Research Assistant					
	Part-time and Other					
	TOTAL STAFF FTE	1.00	100.00%	1.00	100.00%	0.00%
	Resident Student FTE					
	WUE Student FTE					
Non-Resident Student FTE						
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	81,101	90.11%	82,707	91.90%	1.98%
	Contract Administrative					
	Contract Professional					
	Classified					
	GTAs and GRAs					
	Part-time					
	Other Compensation					
	Total Salaries	81,101	90.11%	82,707	91.90%	1.98%
	Employee Benefits	4,663	5.18%	3,093	3.44%	-33.67%
	Termination Pay					
	Overhead Cost Distribution		0.00%		0.00%	
	TOTAL PERSONAL SERVICES	85,764	95.29%	85,800	95.33%	0.04%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	85,764	95.29%	85,800	95.33%	0.04%
	OPERATING COSTS					
	62100 Contracted Services	2,734	3.04%	0	0.00%	-100.00%
	62200 Supplies and Materials	22	0.02%	2,500	2.78%	11166.34%
	62300 Communications	0	0.00%	0	0.00%	
	62400 Travel	1,484	1.65%	1,200	1.33%	-19.15%
	62500 Rent	0	0.00%	0	0.00%	
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	0	0.00%	0	0.00%	
62800 Other	0	0.00%	500	0.56%	100.00%	
62998 Overhead Cost Distribution	0	0.00%	0	0.00%		
TOTAL OPERATING EXPENSES	4,241	4.71%	4,200	4.67%	-0.96%	
Equipment and Capital	0	0.00%	0	0.00%		
Debt Service	0	0.00%	0	0.00%		
Transfers	0	0.00%	0	0.00%		
TOTAL (Excl. Scholar. & Fellow.)	90,004	100.00%	90,000	100.00%	0.00%	
Scholarships and Fellowships						
TOTAL EXPENDITURES BY OBJECT	90,004		90,000		0.00%	

The remainder of the FY 2005 payroll benefits will be paid from the regular state general fund allocation.

THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE ANALYSIS OF FACULTY SALARIES*

UNIT		Name					Code	
		Cooperative Extension Service					5110	
CATEGORY	ACTUAL FY 2005			BUDGETED FY 2006			PERCENT INCREASE (DECREASE)	
	FTE	AY SALARY	PERCENT TENURED	FTE	AY SALARY	PERCENT TENURED		
PROFESSOR	Lowest		53,732		54,730		1.86%	
	Average		66,878		68,118		1.85%	
	Highest		82,281		85,518		3.93%	
	FTE	14.38		100.00%	14.93		100.00%	
ASSOCIATE PROFESSOR	Lowest		36,511		37,561		2.88%	
	Average		44,735		44,583		-0.34%	
	Highest		81,249		83,129		2.31%	
	FTE	16.41		100.00%	17.47		100.00%	
ASSISTANT PROFESSOR	Lowest		32,107		32,957		2.65%	
	Average		37,651		40,060		6.40%	
	Highest		53,866		55,963		3.89%	
	FTE	13.77		33.00%	12.29		40.00%	
INSTRUCTOR	Lowest		33,125		34,813		5.10%	
	Average		38,308		39,730		3.71%	
	Highest		47,190		48,698		3.20%	
	FTE	6.27		100.00%	6.10		100.00%	
WEIGHTED AVERAGE (Four Ranks Only)		50.83	45,817		50.79	47,598	3.89%	
POST RETIREMENT FACULTY		4.49	56,290		3.38	56,942	1.16%	
LECTURER AND OTHER (Average)		15.13	32,859		17.07	34,825	5.98%	
SUMMER SESSION							0.00%	
G.T.A.'s (Average)							0.00%	
WEIGHTED AVERAGE College of Technology Faculty								

*** COMMENTS -- EXPLANATION ***

*Current unrestricted, primary programs only. (Instruction, Research, Public Service)

THE MONTANA UNIVERSITY SYSTEM
 BUDGET FOR RESTRICTED FUNDS
 FISCAL YEAR 2006 BUDGETED

CHE 107
 (7/99)

UNIT		MSU Extension Service								Agency #5104	
Fund	Title	Beginning Fund Balance	Transfers In	Transfers Out	Transfers In/Out	Revenues	EXPENSES			Prior Year Adjustment	Ending Fund Balance
							Personal Services	Operating & Capital	Total Expenses		
02F000	Federal Restricted	0				1,494,859	868,118	572,106	1,440,224		54,635
02S000	State Restricted	231,728				125,000	94,508	20,700	115,208		241,520
02P000	Private Restricted	0				111,846	111,846	0	111,846		0
023000	Gifts Restricted	22,009				7,300	0	15,299	21,049		8,260
0200GP	Restricted GAAP	209				0	0	0	0		209
	SUBFUND TOTAL	\$253,946	\$0	\$0	\$0	\$1,739,005	\$1,074,472	\$608,105	\$1,688,327	\$0	\$304,624

THE MONTANA UNIVERSITY SYSTEM
 BUDGET FOR RESTRICTED FUNDS
 FISCAL YEAR 2005 ACTUAL

CHE 107
 (7/99)

UNIT		MSU Extension Service					AGENCY NUMBER				
							5110				
Fund	Title	Beginning Fund Balance	Transfers In	Transfers Out	Transfers In/Out	Revenues	EXPENSES			Ending Fund Balance	
							Personal Services	Operating & Capital	Total Expenses		
02F000	Federal Restricted	0				1,108,358	809,460	298,898	1,108,358	0	
02S000	State Restricted	188,994				141,530	90,579	8,217	98,796	231,728	
02P000	Private Restricted	0				105,707	105,707	0	105,707	0	
023000	Gifts Restricted	63,541	782		782	5,599	7,407	40,506	47,912	22,009	
0200GP	Restricted GAAP	117				209	0	117	117	209	
	SUBFUND TOTAL	\$252,652	\$782	\$0	\$782	\$1,361,402	\$1,013,152	\$347,738	\$1,360,890	\$253,946	

UNIT MSU Extension Service AGENCY NUMBER 5110

Fund	Title	Beginning Fund Balance	Transfers In	Transfers Out	Transfers In/Out	Revenues	EXPENSES			Ending Fund Balance
							Personal Services	Operating & Capital	Total Expenses	
03FRST	Forestry Publications	73,862				278		468	468	73,672
03WKSP	Workshops & Seminars	192,836	44,467	1,000	43,467	177,664	44,953	144,039	188,992	224,975
034HOP	4-H	35,758				96,511	366	75,539	75,905	56,363
03SALE	Sales	33,245				47,439	5,924	27,067	32,992	47,692
03MISC	Miscellaneous	835,624	7,578	25,300	(17,722)	2,358,211	1,950,831	331,957	2,282,788	893,324
0300GP	Designated GAAP	589				482		589	589	482
SUBFUND TOTAL		\$1,171,913	\$52,045	\$26,300	\$25,745	\$2,680,584	\$2,002,074	\$579,659	\$2,581,733	\$1,296,508

THE MONTANA UNIVERSITY SYSTEM

ALL FUNDS

CHE 113

FTE EMPLOYEE DATA

File:ESCHE11306

(5/89)

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Unit	Extension Service				
Area	Actual FY 2005	Per- Cent	Budgeted FY 2006	Per- Cent	Percent Incr. (Decr.)
Current Unrestricted Fund:					
Contract Faculty (AY)	89.74	75.42%	79.26	65.55%	-11.7%
Contract Administrative	1.00	0.84%	1.20	0.99%	20.1%
Contract Professional	1.99	1.67%	1.80	1.49%	-9.5%
Classified	22.59	18.99%	22.62	18.71%	0.1%
Overhead Cost Distribution	3.66	3.08%	3.35	2.77%	-8.5%
Part-Time/Other	0.00	0.00%	12.69	10.49%	100.0%
Total	118.98	100.00%	120.92	100.00%	1.6%
Restricted:					
Contract Faculty (AY)	10.48	46.15%	12.27	52.26%	17.1%
Contract Administrative	0.00	0.00%	0.00	0.00%	
Contract Professional	2.78	12.24%	2.67	11.35%	-4.1%
Classified	9.38	41.30%	8.14	34.67%	-13.2%
Overhead Cost Distribution	0.00	0.00%	0.00	0.00%	
Part-Time/Other	0.07	0.31%	0.40	1.72%	477.1%
Total	22.71	100.00%	23.48	100.00%	3.4%
Designated:					
Contract Faculty	0.31	1.66%	0.53	6.94%	70.6%
Contract Administrative	0.00	0.00%	0.00	0.00%	
Contract Professional	2.12	11.38%	2.00	26.25%	-5.7%
Classified	3.75	20.13%	3.35	43.97%	-10.7%
Overhead Cost Distribution	0.57	3.06%	1.74	22.84%	205.3%
Part-Time/Other	11.88	63.77%	0.00	0.00%	-100.0%
Total	18.63	100.00%	7.62	100.00%	-59.1%
Auxiliary:					
Contract Administrative					
Contract Professional					
Classified					
Part-Time/Other					
Total					
Total FTE:					
Contract Faculty (AY)	100.53	62.71%	92.06	60.56%	-8.4%
Contract Administrative	1.00	0.62%	1.20	0.79%	20.1%
Contract Professional	6.89	4.30%	6.47	4.25%	-6.2%
Classified	35.72	22.28%	34.11	22.44%	-4.5%
Overhead Cost Distribution	4.23	2.64%	5.09	3.35%	20.3%
Part-Time/Other	11.95	7.45%	13.09	8.61%	9.6%
Total	160.32	100.00%	152.02	100.00%	-5.2%

THE MONTANA UNIVERSITY SYSTEM
SUMMARY OF EXPENDITURES
ALL FUNDS

UNIT	Name			Code		
	Extension Service					5110
FUND TYPE	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)	
CURRENT FUNDS						
CURRENT UNRESTRICTED	6,609,103	62.64%	7,344,908	60.80%	11.13%	
CURRENT RESTRICTED	1,360,890	12.90%	1,688,327	13.98%	24.06%	
CURRENT DESIGNATED	2,581,733	24.47%	3,046,245	25.22%	17.99%	
AUXILARY ENTERPRISES						
SUBTOTAL CURRENT FUNDS	\$10,551,726	100.00%	\$12,079,480	100.00%	14.48%	
LOAN FUNDS						
ENDOWMENT FUNDS						
PLANT FUNDS						
UNEXPENDED						
REPAIR AND REPLACEMENT						
RETIREMENT OF INDEBTEDNESS						
SUBTOTAL PLANT FUNDS						
AGENCY FUNDS						
TOTAL ALL FUNDS	\$10,551,726	100.00%	\$12,079,480	100.00%	14.48%	
TRANSFERS OUT	87,810	100.00%	27,524	100.00%	-68.65%	
CURRENT						
PLANT						
OTHER						
TOTAL TRANSFERS OUT	\$87,810	100.00%	\$27,524	100.00%	-68.65%	

*** COMMENTS -- EXPLANATIONS ***

FY 2005 \$87,810 Transfer Out includes \$25,300 for a plant fund remodeling project and \$1,000 for a program contribution,
\$1,000 Transfer to Pesticide Applicator Account, \$27,535 Banner Bond Debt Service, \$32,975 Taylor Hall Remodel.

FY 2006 \$27,524 Budgeted Transfer Out is for Banner Debt Payment

**THE MONTANA UNIVERSITY SYSTEM
SUMMARY OF REVENUES
ALL FUNDS**

UNIT	Name		Code	
	Extension Service		5110	
FUND TYPE	ACTUAL		BUDGETED	
	FY 2005	PERCENT	FY 2006	PERCENT
State Support - General Operating	4,573,827	42.47%	5,112,843	43.89%
State Funds - Long Range Building				
State Funds - Student Aid				
State Funds - Grants and Contracts				
State Funds - Other	140,994	1.31%	125,000	1.07%
State Funds - Transfer from MSU & ES Internally	52,827	0.49%	104,418	0.90%
TOTAL STATE FUNDING	\$4,767,648	44.27%	\$5,342,261	45.86%
Student Tuition and Fees- General Operating				
Student Fees - Other Mandatory Fees				
Student Course/Program Fees				
Room and Board				
Other Student Fee Revenues				
Other Auxiliary Revenues				
TOTAL STUDENT FUNDING	\$0	0.00%	\$0	0.00%
Federal Funds- Grants and Contracts				
Federal Funds - Student Aid				
Federal Funds - General Operating (Regular S-L)	2,088,017	19.39%	2,254,555	19.35%
Federal Funds - Formula Funds & Non G&C Projects	1,101,203	10.22%	1,494,859	12.83%
TOTAL FEDERAL FUNDING	\$3,189,220	29.61%	\$3,749,414	32.19%
Sales and Services Revenues	\$1,151,306	10.69%	\$743,256	6.38%
Indirect Cost Revenues (Transferred to Designated)	\$4,093	0.04%	\$0	0.00%
Other General Operating Revenues	\$42,691	0.40%	\$25,034	0.21%
Intercollegiate Athletic Revenues	\$0	0.00%	\$0	0.00%
Other Revenue Categories:				
Land Grant Transfers		0.00%		0.00%
Restricted Private Gifts/Grants/Scholarships	\$106,729	0.99%	\$118,346	1.02%
Miscellaneous Revenue	\$29,150	0.27%	\$27,000	0.23%
County - Agent Salary Contribution	\$1,478,966	13.73%	\$1,644,118	14.11%
TOTAL REVENUES	\$10,769,804	100.00%	\$11,649,429	100.00%

*** COMMENTS -- EXPLANATIONS ***

State Funds - Other includes Forestry Slash Tax and Fertilizer Tax.

Other General Operating Revenues includes general fund interest and pesticide applicator funds from the Dept. of Ag.

Miscellaneous Revenue includes non-general fund lodging tax refund, non-general fund interest income.

State Funds -Transfer from MSU & ES internally - FY 05 includes \$6,578 refund from remodel project, \$44,402 overhead credit, \$847 close of OSP projects. FY 06 is \$62,751 overhead credit and \$41,667 from Provost for Rural Health.

Extension Service Transfers FY 05

Fund	Type	Transfer In	Transfers Out	Purpose -- Source or destination of Transfer
011000	CUF		1,000.00	Transfer to Pesticide Applicator Account
011000	CUF		27,535.00	Banner Bond Debt Service
011000	CUF		32,886.57	Transfer to Taylor Hall Remodel Plant Fund
011000	CUF		<u>88.22</u>	Transfer Remaining FY 03 Approp to Plant Fund
			61,509.79	
025918	Restricted	<u>782.08</u>		
		782.08		
033717	Designated	6,577.74	25,300.00	Net \$18,722.26 Extension Publications Office Remodel
031440	Designated	44,402.00		Overhead Credit from University
031447	Designated	64.98	1,000.00	Transfer In Closing of Grant, Out Contribution to Program
033739	Designated	1,000.00		From CUF, Operations used as tranfer to reconcile acct.
		<u>52,044.72</u>	<u>26,300.00</u>	

Extension Service Transfers Budgeted FY 06

Fund	Type	Transfer In	Transfers Out	Purpose -- Source or destination of Transfer
011000	CUF	0.00	<u>27,524.00</u>	\$27,524 Banner Bond Debt Service
			27,524.00	
033762	Designated	41,667.00		Transfer from Provost Office for Rural Health Program
031440	Designated	<u>62,751.00</u>		Overhead Credit from University
		104,418.00		

**FIRE SERVICES
TRAINING
SCHOOL**

MSU Fire Services Training School
Executive Summary
Reflected in FY 2006 Proposed Operating Budget

The mission of the Montana State University Fire Services Training School is to protect the lives, property and environment of Montana's citizens by providing training in emergency skills to members of Montana's emergency response organizations. The Fire Services Training School (FSTS) was created by the 1977 Legislature. In 1998 the school's advisory council developed a plan to reach 80 percent of Montana's fire fighters with meaningful training by the year 2004. With funding from the 99 and 01 legislature, the School started an incremental hiring of instructors to meet the target. Unfortunately, again this target cannot be met in this biennium.

Specific goals for FY 2006 include supporting the personal well-being and growth of community fire service leaders; supporting the development of quality local trainers and programs; developing valid, relevant curricula that will meet the needs of local fire services; promoting the sharing of resources and information among organizations and individuals; and promoting leadership abilities in our customers that produce sustainable fire service organizations.

Utilizing our current four trainers, the Fire Training School has had a measurable effect on 51% of Montana's fire service organizations. However, despite the efforts of FSTS and local fire fighters to maximize training dollars, fewer than 40% of Montana's local fire service organizations are receiving adequate training for the array of services they are called upon to perform for their communities.

The FSTS was required to find new space in FY04 because of increasing enrollment at the MSU College of Technology – Great Falls. With the reduction in our operating budget, we remain challenged to find the funding to sustain at our new location, while maintaining services. As a result FSTS finds it is necessary to transfer the cost on to its customers (local government services and volunteer fire fighters) by increasing the fees for services 27%. It will take the cooperation of all of us working together in the 2007 Legislature to secure additions to the base budget of FSTS to cover ongoing costs, and fund the six regional trainers planned by the Advisory Council.

Background Notes
Fire Services Training School FY06 General Operating Budget

1. Fire Services Training School (FSTS) Mission Statement

The mission of the Montana State University Fire Services Training School is to protect the lives, property and environment of Montana's citizens by providing training in emergency skills to members of Montana's emergency response organizations.

2. FSTS Goals

- a. Supporting the personal well-being and growth of community fire service leaders.
- b. Developing quality local trainers and programs
- c. Developing valid, relevant curricula that will meet the needs of local fire services.
- d. Promote the sharing of resources and information among organizations and individuals.
- e. Promote leadership abilities in our customers.

3. General Categories of Expense in the FY05 Budget

Faculty/Professional Salaries	43%
Classified Salaries	14%
Overhead Personal Services Cost	2%
Benefits	19%
TOTAL Personal Services	78%
Operating Costs	17%
Capital	5%

4. Distribution of Net Expenses by Program

Public Service	98%
Institutional Support	2%

5. The Budget Development Process

FSTS receives only one source of funding from the state, that being HB2 and HB13 combined as appropriated state authority. Personal services are funded 100% from the general fund.

6. The Challenges Faced by the Fire Services Training School

Staff is inadequate to meet the needs of emergency responders and to implement the School's Advisory Council's plan to reach 80 percent of Montana's fire fighters with meaningful training. Public demands have resulted in an increased need to provide faster, reliable response to incidents to mitigate loss of life, injury, economic and social cost. The relocation of the FSTS office, also presents significant challenges; financially and in the ability to maintain customer service at the current level.

7. Historic (1995-2005) Revenue & Expenditure Trends

	1995	2005
Revenue	\$237,886	\$599,235
Expenditures	\$237,032	\$599,235

8. New Budget Allocations and Commitments Made for FY06

Funding was added to the 2007 biennium for increased rent costs precipitated by the FSTS's need to move off the Great Falls COT campus.

9. The Relationship Between University Priorities and FY06 Budget Commitments

The continued quality of training and education provided to Montana's fire service personnel enhances the public service mission of the University.

10. Methods of Absorbing Budget Shortfalls

It is necessary for FSTS to transfer the cost on to its customers (local government services and volunteer fire fighters) by increasing fees for services 27%.

11. Closing Comments

Since the quality of local fire services has a direct relationship to the cost of fire insurance; savings to rate payers many times outweighs the initial cost of training. An investment in training community fire services realizes a reduction of loss to property by:

- Increased response time
- Continued development of ability and skills
- Knowledge of new procedures and equipment

Agency: Fire Services Training School

Reporting Metric - Current Year Budget Changes

	FY05 Budgeted	FY06 Budgeted	Change	Comments/Explanation
Revenue				
General Fund	518,233	598,292	80,059	
Millage				
Tuition (Incl Reg, Late Fees, etc)				
Program Fees				
Scholarship & Fellowships				
Interest Earnings	1,545	943	(602)	
Other				
Campus Transfers				
Total Revenue	519,778	599,235	79,457	
Expenditures Changes				
Cost Increases				
Salary Annualization - FY05		10,856		
Salary Increases		3,500		
Insurance/Benefit Increases		2,381		
Promotions/Floors				
Market/Equity				
MAP		235		
Total Salary & Benefits	450,088	467,060	16,972	
Scholarships and Fellowships				
Natural Gas/Electricity				
Library Materials Increase				
Fixed Cost Increases	4,850	8,266	3,416	
Bad Debt				
Security Contracts				
Local Utilities				
Campus Transfers	1,198	1,200	2	
Budget Reserves				
Other	34,523	122,709	88,186	
Priorities/Investments				
New Personnel				
New Programs				
Acad Aff investments				
ITC				
Other Admin/SAS				
Recruiting Initiative				
Disability Accommodations				
Program fee distributions				
Other targeted tuition distributions				
Other	54,128			Additional Costs Relocation
Total Expenditure Change	544,787	599,235	54,448	

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT		Name			Code	
		Fire Services Training School			51190	
ACCOUNTING ENTITY		Name			Code	
		Consolidated Summary			111000	
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	2.99	35.26%	2.99	35.26%	0.00%
	Contract Administrative	0.00	0.00%	0.00	0.00%	
	Contract Professional	2.85	33.61%	2.85	33.61%	0.00%
	Classified	2.54	29.95%	2.54	29.95%	0.00%
	Overhead Cost Distribution	0.10	1.18%	0.10	1.18%	0.00%
	Graduate Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	0.00	0.00%	
	TOTAL STAFF FTE	8.48	100.00%	8.48	100.00%	0.00%
	Resident Student FTE	0.00		0.00		
	WUE Student FTE	0.00		0.00		
Non-Resident Student FTE	0.00		0.00			
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	103,159	18.77%	135,665	22.64%	31.51%
	Contract Administrative	0	0.00%	0	0.00%	
	Contract Professional	115,167	20.96%	124,467	20.77%	8.08%
	Classified	83,008	15.11%	86,342	14.41%	4.02%
	GTA's and GRAs	0	0.00%	0	0.00%	
	Part-time	4,049	0.74%	0	0.00%	-100.00%
	Other Compensation	0	0.00%	0	0.00%	
	Total Salaries	305,383	55.57%	346,474	57.82%	13.46%
	Employee Benefits	83,824	15.25%	110,727	18.48%	32.09%
	Termination Pay	0	0.00%	0	0.00%	
	Overhead Cost Distribution	8,187	1.49%	9,859	1.65%	20.42%
	TOTAL PERSONAL SERVICES	397,394	72.32%	467,060	77.94%	17.53%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	397,394	72.32%	467,060	77.94%	17.53%
	OPERATING COSTS					
	62100 Contracted Services	16,472	3.00%	15,216	2.54%	-7.62%
	62200 Supplies and Materials	41,477	7.55%	23,165	3.87%	-44.15%
	62300 Communications	8,623	1.57%	8,439	1.41%	-2.13%
	62400 Travel	7,973	1.45%	7,500	1.25%	-5.93%
	62500 Rent	26,171	4.76%	27,456	4.58%	4.91%
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	22,083	4.02%	12,700	2.12%	-42.49%
	62800 Other	3,178	0.58%	3,000	0.50%	-5.60%
	62998 Overhead Cost Distribution	1,215	0.22%	1,499	0.25%	23.37%
TOTAL OPERATING EXPENSES	127,191	23.15%	98,975	16.52%	-22.18%	
Equipment and Capital	23,719	4.32%	32,000	5.34%	34.91%	
Debt Service	0	0.00%	0	0.00%		
Transfers	1,200	0.22%	1,200	0.20%	0.00%	
TOTAL (Excl. Scholar. & Fellow.)	549,503	100.00%	599,235	100.00%	9.05%	
Scholarships and Fellowships						
TOTAL EXPENDITURES BY OBJECT	549,503		599,235		9.05%	
EXPENDITURES BY PROGRAM	Public Service - OTO Moving	24,576	4.47%		0.00%	100.00%
	Research		0.00%		0.00%	
	Public Service	514,934	93.71%	584,778	97.59%	13.56%
	Academic Support		0.00%		0.00%	
	Student Services		0.00%		0.00%	
	Institutional Support	9,403	1.71%	11,358	1.90%	20.79%
	Operation and Maintenance of Plant		0.00%		0.00%	
	Other (list) Audit	590	0.11%	3,099	0.52%	425.11%
	SUBTOTAL	549,503	100.00%	599,235	100.00%	9.05%
Scholarships and Fellowships						
TOTAL EXPENDITURES BY PROGRAM	549,503		599,235		9.05%	
PREPARED BY	Budget & Fiscal Director			August 1, 2005		
	Title			Signature		
				Date		

Standra J. Radon-Hibson
Signature

**MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF REVENUE AND FUND BALANCE**

Unit Code	Unit Name	Entity Code	Entity Name			
51190	Fire Services Training School	111000	General Fund			
OBJECT OF REVENUE	NAME	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCR. (DECR.)
	Tuition and Fees					
	Registration					
	Tuition - Resident					
	Tuition - Nonresident and WUE					
	Tuition Surcharge					
	Admissions					
	Program Fees/Super Tuition					
	Other					
	Total Tuition and Fees					
	Investment Earnings					
	Investment Earnings					
	Other - STIP Interest	1,301	0.25%	943	0.16%	-27.54%
	Total Investment Earnings	1,301	0.25%	943	0.16%	-27.54%
	Sale of Merchandise					
	Appropriation Transfers					
53973	General Fund Transfer	518,233	98.78%	598,292	99.84%	15.45%
	Millage Tranfer	0	0.00%	0	0.00%	
	Distance Learning Transfer	0	0.00%	0	0.00%	
	Other Transfers (list)	0	0.00%	0	0.00%	
	Total Appropriation Transfers	518,233	98.78%	598,292	99.84%	15.45%
	Other Transfers					
	Mandatory					
53975	Non-Mandatory	5,119	0.98%	0	0.00%	-100.00%
	Retirement Plan Transfer					
	Other					
	Total Other Transfers	5,119	0.98%	0	0.00%	-100.00%
	Miscellaneous	0	0.00%	0	0.00%	
	Total Revenue (excl. Sch. & Fell.)	524,654	100.00%	599,235	100.00%	14.22%
	Scholarships and Fellowships					
	Total Funding	524,654		599,235		14.22%
	Analysis of Change in Fund Balance					
	Beginning Fund Balance (excl Comp Abs)	25,409		510		-97.99%
	Excess Revenue over Expenditures	(24,850)		0		-100.00%
	Prior Year Adjustments	(90)		(247)		175.15%
	GAAP Adjustments	41		0		-100.00%
	Ending Fund Balance (excl Comp Abs)	510		263		-48.35%
	Compensated Absences	101,188		101,188		0.00%

*** COMMENTS -- EXPLANATIONS ***

Ending FY 05 Fund Balance includes \$169.66 error (correction to be made in FY06), \$77.01 from FY 05 Lodging Tax Credit and \$263.49 FY03 Audit Reversion.
Ending FY 06 Fund Balance includes \$263.49 2003 Audit Reversion

Non-Mandatory transfer of \$5119.04 from the MSU President's Office to support reasonable costs for moving Fire Services Training School office, set up and rent at new location.

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT	Name	Code				
	Fire Services Training School	51190				
ACCOUNTING ENTITY	Name	Code				
	Public Service - 03	Program 484014 Index 114014				
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	2.99	35.68%	2.99	35.68%	0.00%
	Contract Administrative	0.00	0.00%	0.00	0.00%	
	Contract Professional	2.85	34.01%	2.85	34.01%	0.00%
	Classified	2.54	30.31%	2.54	30.31%	0.00%
	Overhead Cost Distribution	0.00	0.00%	0.00	0.00%	
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	0.00	0.00%	
	TOTAL STAFF FTE	8.38	100.00%	8.38	100.00%	0.00%
	Resident Student FTE	0.00		0.00		
	WUE Student FTE	0.00		0.00		
	Non-Resident Student FTE	0.00		0.00		
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	103,159	20.03%	135,665	23.20%	31.51%
	Contract Administrative	0	0.00%	0	0.00%	
	Contract Professional	115,167	22.37%	124,467	21.28%	8.08%
	Classified	83,008	16.12%	86,342	14.76%	4.02%
	GTAs and GRAs		0.00%	0	0.00%	
	Part-time	4,049	0.79%	0	0.00%	-100.00%
	Other Compensation	0	0.00%	0	0.00%	
	Total Salaries	305,383	59.31%	346,474	59.25%	13.46%
	Employee Benefits	83,824	16.28%	110,727	18.93%	32.09%
	Termination Pay	0	0.00%	0	0.00%	
	Overhead Cost Distribution	0	0.00%	0	0.00%	
	TOTAL PERSONAL SERVICES	389,207	75.58%	457,201	78.18%	17.47%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	389,207	75.58%	457,201	78.18%	17.47%
	OPERATING COSTS					
	62100 Contracted Services	15,041	2.92%	12,117	2.07%	-19.44%
	62200 Supplies and Materials	41,477	8.05%	23,165	3.96%	-44.15%
	62300 Communications	8,623	1.67%	8,439	1.44%	-2.13%
	62400 Travel	7,973	1.55%	7,500	1.28%	-5.93%
	62500 Rent	2,434	0.47%	27,456	4.70%	1028.03%
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	22,083	4.29%	12,700	2.17%	-42.49%
62800 Other	3,178	0.62%	3,000	0.51%	-5.60%	
62998 Overhead Cost Distribution	0	0.00%	0	0.00%		
TOTAL OPERATING EXPENSES	100,808	19.58%	94,377	16.14%	-6.38%	
Equipment and Capital	23,719	4.61%	32,000	5.47%	34.91%	
Debt Service	0	0.00%	0	0.00%		
Transfers	1,200	0.23%	1,200	0.21%	0.00%	
TOTAL (Excl. Scholar. & Fellow.)	514,934	100.00%	584,778	100.00%	13.56%	
Scholarships and Fellowships						
TOTAL EXPENDITURES BY OBJECT	514,934		584,778		13.56%	

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT	Name	Code				
	Fire Services Training School	51190				
ACCOUNTING ENTITY	Name	Code				
	Institutional Support - 06	Program 484015 Index 114015				
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	0.00	0.00%	0.00	0.00%	
	Contract Administrative	0.00	0.00%	0.00	0.00%	
	Contract Professional	0.00	0.00%	0.00	0.00%	
	Classified	0.00	0.00%	0.00	0.00%	
	Overhead Cost Distribution	0.10	100.00%	0.10	100.00%	0.00%
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00	0.00%	
	Part-time and Other	0.00	0.00%	0.00	0.00%	
	TOTAL STAFF FTE	0.10	100.00%	0.10	100.00%	0.00%
	Resident Student FTE					
	WUE Student FTE					
	Non-Resident Student FTE					
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	0	0.00%	0	0.00%	
	Contract Administrative	0	0.00%	0	0.00%	
	Contract Professional	0	0.00%	0	0.00%	
	Classified	0	0.00%	0	0.00%	
	GTAs and GRAs	0	0.00%	0	0.00%	
	Part-time	0	0.00%	0	0.00%	
	Other Compensation	0	0.00%	0	0.00%	
	Total Salaries	0	0.00%	0	0.00%	
	Employee Benefits	0	0.00%	0	0.00%	
	Termination Pay	0	0.00%	0	0.00%	
	Overhead Cost Distribution	8,187	81.93%	9,859	68.20%	20.42%
	TOTAL PERSONAL SERVICES	8,187	81.93%	9,859	68.20%	20.42%
	Less: Vacancy Savings	0	0.00%	0	0.00%	
	Net: Personal Services	8,187	81.93%	9,859	68.20%	20.42%
	OPERATING COSTS					
	62100 Contracted Services	591	5.92%	3,099	21.44%	424.22%
	62200 Supplies and Materials	0	0.00%	0	0.00%	
	62300 Communications	0	0.00%	0	0.00%	
	62400 Travel	0	0.00%	0	0.00%	
	62500 Rent	0	0.00%	0	0.00%	
	62600 Utilities	0	0.00%	0	0.00%	
	62700 Repair and Maintenance	0	0.00%	0	0.00%	
	62800 Other	0	0.00%	0	0.00%	
	62998 Overhead Cost Distribution	1,215	12.16%	1,499	10.37%	23.37%
	TOTAL OPERATING EXPENSES	1,806	18.07%	4,598	31.80%	154.57%
	Equipment and Capital	0	0.00%	0	0.00%	
Debt Service	0	0.00%	0	0.00%		
Transfers	0	0.00%	0	0.00%		
TOTAL (Excl. Scholar. & Fellow.)	9,993	100.00%	14,457	100.00%	44.67%	
Scholarships and Fellowships						
TOTAL EXPENDITURES BY OBJECT	9,993		14,457		44.67%	

FY 05 Operating Expenses include \$590.16 of legislative audit costs. FY 06 operating budget includes \$3,099 legislative audit appropriation.

THE MONTANA UNIVERSITY SYSTEM
CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE SUMMARY OF EXPENDITURES AND FTE DATA

UNIT		Name			Code	
		Fire Services Training School			51190	
ACCOUNTING ENTITY		Name			Code	
		FSTS OTO For Moving Expenses			Program 484017 Index 114017	
DESCRIPTION OF ACTIVITY		ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
FTE DATA	Contract Faculty	0.00	0.00%	0.00		
	Contract Administrative	0.00	0.00%	0.00		
	Contract Professional	0.00	0.00%	0.00		
	Classified	0.00	0.00%	0.00		
	Overhead Cost Distribution	0.00	0.00%	0.00		
	Graduate Teaching/Research Assistant	0.00	0.00%	0.00		
	Part-time and Other	0.00	0.00%	0.00		
	TOTAL STAFF FTE	0.00	0.00%	0.00		
	Resident Student FTE					
	WUE Student FTE					
Non-Resident Student FTE						
TOTAL FY FTE STUDENTS	0.00		0.00			
EXPENDITURES BY OBJECT	PERSONAL SERVICES					
	Contract Faculty	0		0		
	Contract Administrative	0		0		
	Contract Professional	0		0		
	Classified	0		0		
	GTAs and GRAs	0		0		
	Part-time	0		0		
	Other Compensation	0		0		
	Total Salaries	0		0		
	Employee Benefits	0		0		
	Termination Pay	0		0		
	Overhead Cost Distribution	0		0		
	TOTAL PERSONAL SERVICES	0		0		
	Less: Vacancy Savings	0		0		
	Net: Personal Services	0		0		
	OPERATING COSTS					
	62100 Contracted Services	840		0		-100.00%
	62200 Supplies and Materials	0		0		
	62300 Communications	0		0		
	62400 Travel	0		0		
	62500 Rent	23,736		0		-100.00%
	62600 Utilities	0		0		
	62700 Repair and Maintenance	0		0		
	62800 Other	0		0		
	62998 Overhead Cost Distribution	0		0		
TOTAL OPERATING EXPENSES	24,576		0		-100.00%	
Equipment and Capital	0		0			
Debt Service	0		0			
Transfers	0		0			
TOTAL (Excl. Scholar. & Fellow.)	24,576		0		-100.00%	
Scholarships and Fellowships	0		0			
TOTAL EXPENDITURES BY OBJECT	24,576		0		-100.00%	

THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE ANALYSIS OF FACULTY SALARIES*

UNIT		Name					Code	
		Fire Services Training School					51190	
CATEGORY		ACTUAL FY 2005			BUDGETED FY 2006			PERCENT INCREASE (DECREASE)
		FTE	AY SALARY	PERCENT TENURED	FTE	AY SALARY	PERCENT TENURED	
PROFESSOR	Lowest							
	Average							
	Highest							
	FTE							
ASSOCIATE PROFESSOR	Lowest							
	Average							
	Highest							
	FTE							
ASSISTANT PROFESSOR	Lowest							
	Average							
	Highest							
	FTE							
INSTRUTOR	Lowest							
	Average							
	Highest							
	FTE							
WEIGHTED AVERAGE (Four Ranks Only)								
POST RETIREMENT FACULTY								
LECTURER AND OTHER (Average)		2.99	103,159		2.99	135,665		31.51%
SUMMER SESSION								
G.T.A.'s (Average)								
WEIGHTED AVERAGE College of Technology Faculty								

*** COMMENTS -- EXPLANATION ***

*Current unrestricted, primary programs only. (Instruction, Research, Public Service)

THE MONTANA UNIVERSITY SYSTEM
 BUDGET FOR DESIGNATED FUNDS
 FISCAL YEAR 2005 ACTUAL

CHE 112a
 (7/99)

UNIT		MSU Fire Services Training School						AGENCY NUMBER		5119
Fund	Title	Beginning Fund Balance	Transfers In	Transfers Out	Transfers In/Out	Revenues	EXPENSES			Ending Fund Balance
							Personal Services	Operating & Capital	Total Expenses	
133720	FSTS Designated	108,003				218,061	7,604	169,436	177,040	149,025
1300GP	FSTS Designated GAAP	207				187	0	207	207	187
	SUBFUND TOTAL	\$108,210	\$0	\$0	\$0	\$218,248	\$7,604	\$169,643	\$177,247	\$149,212

**THE MONTANA UNIVERSITY SYSTEM
SUMMARY OF EXPENDITURES
ALL FUNDS**

UNIT	Name		Code		
	Fire Services Training School		51190		
FUND TYPE	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT	PERCENT INCREASE (DECREASE)
CURRENT FUNDS					
CURRENT UNRESTRICTED	548,303	75.57%	598,035	79.95%	9.07%
CURRENT RESTRICTED					
CURRENT DESIGNATED	177,247	24.43%	150,000	20.05%	-15.37%
AUXILARY ENTERPRISES					
SUBTOTAL CURRENT FUNDS	\$725,550	100.00%	\$748,035	100.00%	3.10%
LOAN FUNDS					
ENDOWMENT FUNDS					
PLANT FUNDS					
UNEXPENDED					
REPAIR AND REPLACEMENT					
RETIREMENT OF INDEBTEDNESS					
SUBTOTAL PLANT FUNDS					
AGENCY FUNDS					
TOTAL ALL FUNDS	\$725,550	100.00%	\$748,035	100.00%	3.10%
TRANSFERS OUT	1,200	100.00%	1,200	100.00%	0.00%
CURRENT					
PLANT					
OTHER					
TOTAL TRANSFERS OUT	\$1,200	100.00%	\$1,200	100.00%	0.00%

*** COMMENTS -- EXPLANATIONS ***

**THE MONTANA UNIVERSITY SYSTEM
SUMMARY OF REVENUES
ALL FUNDS**

UNIT	Name		Code	
	Fire Services Training School		51190	
FUND TYPE	ACTUAL FY 2005	PERCENT	BUDGETED FY 2006	PERCENT
State Support - General Operating	518,233	69.75%	598,292	79.85%
State Funds - Long Range Building				
State Funds - Student Aid				
State Funds - Grants and Contracts				
State Funds - Other		0.00%		0.00%
State Funds - Intra Campus Transfers	5,119	0.69%	0	0.00%
TOTAL STATE FUNDING	\$523,352	70.44%	\$598,292	79.85%
Student Tuition and Fees- General Operating				
Student Fees - Other Mandatory Fees				
Student Course/Program Fees				
Room and Board				
Other Student Fee Revenues				
Other Auxiliary Revenues				
TOTAL STUDENT FUNDING	\$0	0.00%	\$0	0.00%
Federal Funds- Grants and Contracts				
Federal Funds - Student Aid				
Federal Funds - General Operating				
Federal Funds - Other				
TOTAL FEDERAL FUNDING	\$0	0.00%	\$0	0.00%
Sales and Services Revenues	\$176,558	23.76%	150,000	20.02%
Indirect Cost Revenues	\$0	0.00%	\$0	0.00%
Other General Operating Revenues	\$1,379	0.19%	\$943	0.13%
Other Revenue Categories:				
Land Grant Tranfers	\$0	0.00%	\$0	0.00%
Restricted Private Gifts/Grants/Scholarships	\$0	0.00%	\$0	0.00%
Miscellaneous Revenue	\$41,691	5.61%	\$0	0.00%
Proceeds from Equipment Disposition	\$0	0.00%	\$0	0.00%
TOTAL REVENUES	\$742,979	100.00%	\$749,235	100.00%

*** COMMENTS -- EXPLANATIONS ***

FY 05 Other General Operating Revenue is made up of \$1,301.49 interest and \$77.01 general fund lodging tax refund.

FY 05 Miscellaneous Revenue includes non-general fund interest income of \$2,559.25 and \$187.11 non-general fund lodging tax refund and non-general fund miscellaneous revenue of \$38,944.35.

FY 06 Budgeted Other General Operating Revenues made up of \$943 interest.

Fire Services Training School Transfers FY 05

Fund	Type	Transfer In	Transfers Out	Purpose -- Source or destination of Transfer
111000	CUF		1,200.00	Banner Bond Debt Service
111000	CUF	5,119.04		From MSU President - Support Moving Costs of Office
		<u>5,119.04</u>	<u>1,200.00</u>	

Fire Services Training School Transfers Budgeted FY 06

Fund	Type	Transfer In	Transfers Out	Purpose -- Source or destination of Transfer
011000	CUF	0.00	1,200.00	Banner Bond Debt Service
			<u>1,200.00</u>	