

Fire Services Training School, MSU

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 300	Current Unrestricted Revenues
Bud 400D	Budget for Designated Funds FY 2015 Actual Designated Funds FY 2014
CHE 113	FTE Employee Data
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MSU Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2015

Campus/Agency	Actual FY 2014	Budgeted FY 2015	Dollar Change Actual 2014 to Budgeted 2015	Percent Change Actual 2014 to Budgeted 2015
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 695,630	\$ 717,378	\$ 21,748	3%
Current Restricted	-	-	-	-
Current Designated	111,300	136,865	25,565	23%
Auxiliary Enterprises	-	-	-	-
Loan & Endowment Funds	-	-	-	-
Plant Funds	-	-	-	-
TOTAL ALL FUNDS	\$ 806,930	\$ 854,243	\$ 47,313	6%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2015

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	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	57,061	8.20%	68,031	9.48%	19.22%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	237,738	34.18%	316,921	44.18%	33.31%
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		294,799	42.38%	384,952	53.66%	30.58%
Employee Benefits	614BEN	105,849	15.22%	153,240	21.36%	44.77%
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	7,598	1.09%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		113,447	16.31%	153,240	21.36%	35.08%
Total Personal Services		408,246	58.69%	538,192	75.02%	31.83%
Operating Expenses						
Contracted Services	621SRV	22,190	3.19%	16,606	2.31%	-25.16%
Supplies	622SUP	98,879	14.21%	68,034	9.48%	-31.19%
Communications	623COM	20,275	2.91%	17,626	2.46%	-13.07%
Travel	624TRV	32,654	4.69%	15,600	2.17%	-52.23%
Rent	625RNT	27,744	3.99%	23,604	3.29%	-14.92%
Utilities	626UTL	278	0.04%	200	0.03%	-28.03%
Repairs & Maintenance	627MNT	33,926	4.88%	22,656	3.16%	-33.22%
Other	628OTH	31,753	4.56%	14,860	2.07%	-53.20%
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		267,699	38.48%	179,186	24.98%	-33.06%
Capital and Transfers						
Capital Equipment	631CEQ	19,685	2.83%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		19,685	2.83%	0	0.00%	-100.00%
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		19,685	2.83%	0	0.00%	-100.00%
Total Expenses		695,630	100.00%	717,378	100.00%	3.13%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2015
Public Service

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	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	57,061	8.36%	68,031	9.65%	19.22%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	237,738	34.82%	316,921	44.93%	33.31%
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		294,799	43.18%	384,952	54.58%	30.58%
Employee Benefits	614BEN	105,849	15.50%	153,240	21.73%	44.77%
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	7,598	1.11%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		113,447	16.62%	153,240	21.73%	35.08%
Total Personal Services		408,246	59.80%	538,192	76.31%	31.83%
Operating Expenses						
Contracted Services	621SRV	21,844	3.20%	16,026	2.27%	-26.63%
Supplies	622SUP	98,879	14.48%	68,034	9.65%	-31.19%
Communications	623COM	20,275	2.97%	17,626	2.50%	-13.07%
Travel	624TRV	32,654	4.78%	15,600	2.21%	-52.23%
Rent	625RNT	27,744	4.06%	23,604	3.35%	-14.92%
Utilities	626UTL	278	0.04%	200	0.03%	-28.03%
Repairs & Maintenance	627MNT	33,926	4.97%	22,656	3.21%	-33.22%
Other	628OTH	19,163	2.81%	3,371	0.48%	-82.41%
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		254,763	37.32%	167,117	23.69%	-34.40%
Capital and Transfers						
Capital Equipment	631CEQ	19,685	2.88%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		19,685	2.88%	0	0.00%	-100.00%
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		19,685	2.88%	0	0.00%	-100.00%
Total Expenses		682,694	100.00%	705,309	100.00%	3.31%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2015
Institutional Support

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	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	346	2.67%	580	4.81%	67.74%
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	12,590	97.33%	11,489	95.19%	-8.75%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		12,936	100.00%	12,069	100.00%	-6.70%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		12,936	100.00%	12,069	100.00%	-6.70%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year 2015**

Bud 220

Program	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Percent Change
Instruction					0	
Organized Research					0	
Public Service	683,610	788,947	729,354	682,694	705,309	3.31%
Academic Support					0	
Student Services					0	
Institutional Support	13,889	11,926	12,931	12,936	12,069	-6.70%
Operation and Maintenance of Plant					0	
Total	697,498	800,872	742,285	695,630	717,378	3.13%
Scholarships and Fellowships					0	
Total	697,498	800,872	742,285	695,630	717,378	3.13%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2015

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total	Budget FY 2015	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	693,801	99.68%	713,685	99.49%	2.87%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,174	0.31%	3,169	0.44%	45.77%
Total State Allocations		695,975	99.99%	716,854	99.93%	3.00%
Other Revenues						
Investments	540INV	79	0.01%	100	0.01%	27.11%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	424	0.06%	0.00%
Total Other Revenues		79	0.01%	524	0.07%	566.25%
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		696,054	100.00%	717,378	100.00%	3.06%

**Montana State University
Fire Services Training School
Budget for Designated Funds
FY15**

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	88,874	125,000	0	125,000	49,500	75,500	0	125,000	0	88,874
FSTS Retirement Costs	11,865	0	0	0	0	0	11,865	11,865	0	0
Totals	100,739	125,000	0	125,000	49,500	75,500	11,865	136,865	0	88,874

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
FSTS Designated	109,451	90,723	0	90,723	43,476	67,824	0	111,300	0	88,874
FSTS Retirement Costs	11,865	0	0	0	0	0	0	0	0	11,865
Totals	121,317	90,723	0	90,723	43,476	67,824	0	111,300	0	100,739

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL FY 2014	PER- CENT	BUDGETED FY 2015	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)		0.0%		0.0%	#DIV/0!
Contract Administrative		0.0%		0.0%	
Contract Professional	4.64	71.8%	5.50	72.4%	18.5%
Classified	1.82	28.2%	2.10	27.6%	15.4%
Overhead Cost Distribution		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	6.46	100.0%	7.60	100.0%	17.6%
RESTRICTED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other					
TOTAL	-	0.0%	-	0.0%	
DESIGNATED:					
Contract F					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other	1.26		1.43		
TOTAL	1.26	0.0%	1.43	0.0%	
AUXILIARY:					
Contract Faculty (AY)			-		
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY)	-	0.0%	-	0.0%	
Contract Administrative	-	0.0%	-	0.0%	
Contract Professional	4.64	60.1%	5.50	60.9%	18.5%
Classified	1.82	23.6%	2.10	23.3%	15.4%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	1.26	16.3%	1.43	15.8%	
TOTAL	7.72	100.0%	9.03	100.0%	17.0%

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 2013 (Actual)	11,865.33	-	-		
+ Revenues, Transfers In (Actual FY 14)	0.00	-	-		
- Expenditures, Transfers Out (Actual FY14)	0.00	-	-		
Fund Balance - FYE 2014 (Actual)	11,865.33	-	-	-	
+ Revenues, Transfers In (Projected FY15)	-	-	-		
- Expenditures, Transfers Out (Projected FY15)	11,865.33	-	-		
Fund Balance - FYE 2015 (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