

MSU Fire Services Training School

Summary	All Funds Summary
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MSU Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2018

Campus/Agency	Actual FY 2017	Budgeted FY 2018	Dollar Change Actual 2017 to Budgeted 2018	Percent Change Actual 2017 to Budgeted 2018
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 771,324	\$ 739,227	\$ (32,097)	-4%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 139,983	\$ 176,028	\$ 36,045	26%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 911,307	\$ 915,255	\$ 3,948	0%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2018

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	236,577	30.67%	255,011	34.50%	7.79%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	47,784	6.20%	48,464	6.56%	1.42%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	87,567	11.35%	88,434	11.96%	0.99%
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		371,928	48.22%	391,908	53.02%	5.37%
Employee Benefits	614BEN	156,039	20.23%	172,661	23.36%	10.65%
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		156,039	20.23%	172,661	23.36%	10.65%
Total Personal Services		527,967	68.45%	564,570	76.37%	6.93%
Operating Expenses						
Contracted Services	621SRV	26,303	3.41%	23,397	3.17%	-11.05%
Supplies	622SUP	64,496	8.36%	54,200	7.33%	-15.96%
Communications	623COM	11,448	1.48%	11,600	1.57%	1.33%
Travel	624TRV	23,404	3.03%	22,374	3.03%	-4.40%
Rent	625RNT	25,696	3.33%	21,506	2.91%	-16.30%
Utilities	626UTL	690	0.09%	246	0.03%	-64.35%
Repairs & Maintenance	627MNT	31,015	4.02%	27,021	3.66%	-12.88%
Other	628OTH	21,990	2.85%	14,314	1.94%	-34.91%
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		205,041	26.58%	174,657	23.63%	-14.82%
Capital and Transfers						
Capital Equipment	631CEQ	25,000	3.24%	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		25,000	3.24%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	13,315	1.73%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		13,315	1.73%	0	0.00%	-100.00%
Total Capital and Transfers		38,315	4.97%	0	0.00%	-100.00%
Total Expenses		771,324	100.00%	739,227	100.00%	-4.16%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2018
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	236,577	31.23%	255,011	35.18%	7.79%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	47,784	6.31%	48,464	6.69%	1.42%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	87,567	11.56%	88,434	12.20%	0.99%
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		371,928	49.11%	391,908	54.06%	5.37%
Employee Benefits	614BEN	156,039	20.60%	172,661	23.82%	10.65%
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		156,039	20.60%	172,661	23.82%	10.65%
Total Personal Services		527,967	69.71%	564,570	77.88%	6.93%
Operating Expenses						
Contracted Services	621SRV	25,588	3.38%	22,404	3.09%	-12.44%
Supplies	622SUP	64,496	8.52%	54,200	7.48%	-15.96%
Communications	623COM	11,448	1.51%	11,600	1.60%	1.33%
Travel	624TRV	23,404	3.09%	22,374	3.09%	-4.40%
Rent	625RNT	25,696	3.39%	21,506	2.97%	-16.30%
Utilities	626UTL	690	0.09%	246	0.03%	-64.35%
Repairs & Maintenance	627MNT	31,015	4.09%	27,021	3.73%	-12.88%
Other	628OTH	8,792	1.16%	1,000	0.14%	-88.63%
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		191,129	25.23%	160,350	22.12%	-16.10%
Capital and Transfers						
Capital Equipment	631CEQ	25,000	3.30%	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		25,000	3.30%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	13,315	1.76%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		13,315	1.76%	0	0.00%	-100.00%
Total Capital and Transfers		38,315	5.06%	0	0.00%	-100.00%
Total Expenses		757,411	100.00%	724,920	100.00%	-4.29%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2018
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	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	714	5.13%	993	6.94%	39.02%
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	13,198	94.87%	13,314	93.06%	0.88%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		13,912	100.00%	14,307	100.00%	2.84%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		13,912	100.00%	14,307	100.00%	2.84%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year 2018**

Bud 220

Program	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Percent Change
Instruction					0	
Organized Research					0	
Public Service	682,694	704,670	742,126	757,411	724,920	-4.29%
Academic Support					0	
Student Services					0	
Institutional Support	12,936	12,220	12,360	13,912	14,307	2.84%
Operation and Maintenance of Plant					0	
Total	695,630	716,890	754,486	771,324	739,227	-4.16%
Scholarships and Fellowships					0	
Total	695,630	716,890	754,486	771,324	739,227	-4.16%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2018

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total	Budget FY 2018	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	762,612	98.93%	734,627	99.38%	-3.67%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,645	0.34%	4,000	0.54%	51.23%
Total State Allocations		765,257	99.27%	738,627	99.92%	-3.48%
Other Revenues						
Investments	540INV	609	0.08%	600	0.08%	-1.40%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	5,000	0.65%	0	0.00%	-100.00%
Total Other Revenues		5,609	0.73%	600	0.08%	-89.30%
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		770,866	100.00%	739,227	100.00%	-4.10%

**Montana State University
Fire Services Training School
Budget for Designated Funds
FY18**

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	80,933	145,700	0	145,700	57,200	88,500	0	145,700	0	80,933
FSTS Retirement Costs	30,328	0	0	0	0	0	30,328	30,328	0	0
Totals	111,261	145,700	0	145,700	57,200	88,500	30,328	176,028	0	80,933

**Montana State University
Fire Services Training School
Actuals for Designated Funds
FY17**

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	97,480	123,436	0	123,436	60,830	79,154	0	139,983	0	80,933
FSTS Retirement Costs	17,013	0	13,315	13,315	0	0	0	0	0	30,328
Totals	114,493	123,436	13,315	136,751	60,830	79,154	0	139,983	0	111,261

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL FY 2017	PER- CENT	BUDGETED FY 2018	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY)	5.40	69.6%	5.80	71.2%	
Contract Administrative		0.0%		0.0%	
Contract Professional	1.00	12.9%	1.00	12.3%	0.0%
Classified	1.36	17.5%	1.35	16.6%	-0.7%
Overhead Cost Distribution		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	7.76	100.0%	8.15	100.0%	5.0%
RESTRICTED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other					
TOTAL	-	0.0%	-	0.0%	
DESIGNATED:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
GTA					
GRA					
Part-Time and Other	1.72	100.0%	1.72	100.0%	0.0%
TOTAL	1.72	100.0%	1.72	100.0%	0.0%
AUXILIARY:					
Contract Faculty (AY)					
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY)	5.40	57.0%	5.80	58.8%	7.4%
Contract Administrative	-	0.0%	-	0.0%	
Contract Professional	1.00	10.5%	1.00	10.1%	0.0%
Classified	1.36	14.3%	1.35	13.7%	-0.7%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	1.72	18.1%	1.72	17.4%	0.0%
TOTAL	9.48	100.0%	9.87	100.0%	4.1%
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 2016 (Actual)	17,012.80	-	-		
+ Revenues, Transfers In (Actual FY 17)	13,315.45		-		
- Expenditures, Transfers Out (Actual FY17)	0.00	-	-		
Fund Balance - FYE 2017 (Actual)	30,328.25	-	-	-	
+ Revenues, Transfers In (Projected FY18)	-		-		
- Expenditures, Transfers Out (Projected FY18)	30,328.25		-		
Fund Balance - FYE 2018 (Projected)	0.00	-	-	-	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/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

CHE 115

Negative Fund Balance Report. There are no negative fund balances at the fund or sub fund levels as reported to SABHRS.

CHE 116

Negative Cash Balance Report. There are no negative cash balances at the fund or sub fund levels as reported to SABHRS.