

# MSU Fire Services Training School

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Summary	<a href="#">All Funds Summary</a>
Bud 200	<a href="#">Total Unrestricted Expenses</a> <a href="#">Public Service</a> <a href="#">Institutional Support</a>
Bud 220	<a href="#">Comparison of Expenditures by Program</a>
Bud 300	<a href="#">Current Unrestricted Revenues</a>
Bud 400D	<a href="#">Designated Funds FY 2021 Budget</a> <a href="#">Designated Funds FY 2020 Actuals</a>
CHE 113	<a href="#">FTE Employee Data</a>
CHE 114	<a href="#">BOR Reserve Funds Report</a>
CHE 115	<a href="#">Negative Fund Balance Report</a>
CHE 116	<a href="#">Negative Cash Balance Report</a>

**MSU Fire Services Training School**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2021**

Campus/Agency	Actual FY 2020	Budgeted FY 2021	Dollar Change Actual 2020 to Budgeted 2021	Percent Change Actual 2020 to Budgeted 2021
<b>MSU Fire Services Training School:</b>				
Current Operating Unrestricted	\$ 784,227	\$ 764,966	\$ (19,261)	-2%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 113,830	\$ 180,972	\$ 67,142	59%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 898,057</b>	<b>\$ 945,938</b>	<b>\$ 47,881</b>	<b>5%</b>

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  
 FY20 Actuals to FY21 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
 20

Period  
 14

FY Comparison  
 Next FY

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

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$271,282	34.59%	\$275,526	36.02%	98.46%	
		Classified	611CLS	\$56,153	7.16%	\$57,032	7.46%	98.46%	
		Contract Professio..	611PRF	\$71,116	9.07%	\$74,794	9.78%	95.08%	
		Other Salaries	612OTS			\$816	0.11%		
	<b>Subcategory Total</b>				<b>\$398,551</b>	<b>50.82%</b>	<b>\$408,168</b>	<b>53.36%</b>	<b>97.64%</b>
	Benefits	Employee Benefits	614BEN	\$167,999	21.42%	\$169,891	22.21%	98.89%	
		Termination Pay	615TRP	\$19,652	2.51%				
		<b>Subcategory Total</b>				<b>\$187,651</b>	<b>23.93%</b>	<b>\$169,891</b>	<b>22.21%</b>
	<b>Category Total</b>				<b>\$586,202</b>	<b>74.75%</b>	<b>\$578,059</b>	<b>75.57%</b>	<b>101.41%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$7,892	1.01%	\$10,400	1.36%	75.89%
Contracted Services			621SRV	\$26,776	3.41%	\$20,976	2.74%	127.65%	
Other			6280TH	\$21,585	2.75%	\$21,114	2.76%	102.23%	
Rent			625RNT	\$23,238	2.96%	\$22,706	2.97%	102.34%	
Repairs & Mainten..			627MNT	\$24,720	3.15%	\$30,651	4.01%	80.65%	
Supplies			622SUP	\$52,611	6.71%	\$52,304	6.84%	100.59%	
Travel			624TRV	\$17,451	2.23%	\$22,374	2.92%	77.99%	
Utilities			626UTL	\$98	0.01%	\$246	0.03%	39.84%	
<b>Subcategory Total</b>				<b>\$174,371</b>	<b>22.23%</b>	<b>\$180,771</b>	<b>23.63%</b>	<b>96.46%</b>	
<b>Category Total</b>				<b>\$174,371</b>	<b>22.23%</b>	<b>\$180,771</b>	<b>23.63%</b>	<b>96.46%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$6,136	0.80%	0.00%	
		<b>Subcategory Total</b>				<b>\$0</b>	<b>0.00%</b>	<b>\$6,136</b>	<b>0.80%</b>
	Transfers	NonMandatory Tra..	688NXF	\$23,654	3.02%				
		<b>Subcategory Total</b>				<b>\$23,654</b>	<b>3.02%</b>		
<b>Category Total</b>				<b>\$23,654</b>	<b>3.02%</b>	<b>\$6,136</b>	<b>0.80%</b>	<b>385.50%</b>	
<b>Total Expenses</b>				<b>\$784,227</b>	<b>100.00%</b>	<b>\$764,966</b>	<b>100.00%</b>	<b>102.52%</b>	

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**  
**FY20 Actuals to FY21 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
20

Period  
14

FY Comparison  
Next FY

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  
03 Public Service

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$271,282	35.51%	\$275,526	37.01%	98.46%
		Classified	611CLS	\$56,153	7.35%	\$57,032	7.66%	98.46%
		Contract Professio..	611PRF	\$71,116	9.31%	\$74,794	10.05%	95.08%
		Other Salaries	612OTS			\$816	0.11%	
	<b>Subcategory Total</b>			<b>\$398,551</b>	<b>52.17%</b>	<b>\$408,168</b>	<b>54.83%</b>	<b>97.64%</b>
	Benefits	Employee Benefits	614BEN	\$167,999	21.99%	\$169,891	22.82%	98.89%
		Termination Pay	615TRP	\$19,652	2.57%			
		<b>Subcategory Total</b>			<b>\$187,651</b>	<b>24.57%</b>	<b>\$169,891</b>	<b>22.82%</b>
	<b>Category Total</b>			<b>\$586,202</b>	<b>76.74%</b>	<b>\$578,059</b>	<b>77.66%</b>	<b>101.41%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$7,892	1.03%	\$10,400	1.40%
Contracted Services			621SRV	\$26,554	3.48%	\$20,488	2.75%	129.61%
Other			628OTH	\$1,471	0.19%	\$1,000	0.13%	147.06%
Rent			625RNT	\$23,238	3.04%	\$22,706	3.05%	102.34%
Repairs & Mainten..			627MNT	\$24,720	3.24%	\$30,651	4.12%	80.65%
Supplies			622SUP	\$52,611	6.89%	\$52,304	7.03%	100.59%
Travel			624TRV	\$17,451	2.28%	\$22,374	3.01%	77.99%
Utilities			626UTL	\$98	0.01%	\$246	0.03%	39.84%
<b>Subcategory Total</b>			<b>\$154,035</b>	<b>20.16%</b>	<b>\$160,169</b>	<b>21.52%</b>	<b>96.17%</b>	
<b>Category Total</b>			<b>\$154,035</b>	<b>20.16%</b>	<b>\$160,169</b>	<b>21.52%</b>	<b>96.17%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$6,136	0.82%	0.00%
		<b>Subcategory Total</b>			<b>\$0</b>	<b>0.00%</b>	<b>\$6,136</b>	<b>0.82%</b>
	Transfers	NonMandatory Tra..	688NXF	\$23,654	3.10%			
		<b>Subcategory Total</b>			<b>\$23,654</b>	<b>3.10%</b>		
<b>Category Total</b>			<b>\$23,654</b>	<b>3.10%</b>	<b>\$6,136</b>	<b>0.82%</b>	<b>385.50%</b>	
<b>Total Expenses</b>				<b>\$763,891</b>	<b>100.00%</b>	<b>\$744,364</b>	<b>100.00%</b>	<b>102.62%</b>

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  
 FY20 Actuals to FY21 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
 20

Period  
 14

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	FY Comparison Next FY
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$222	1.09%	\$488	2.37%	45.51%	Net/Gross Tuition Net
		Other	6280TH	\$20,114	98.91%	\$20,114	97.63%	100.00%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		<b>Subcategory Total</b>		<b>\$20,336</b>	<b>100.00%</b>	<b>\$20,602</b>	<b>100.00%</b>	<b>98.71%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		<b>Category Total</b>		<b>\$20,336</b>	<b>100.00%</b>	<b>\$20,602</b>	<b>100.00%</b>	<b>98.71%</b>	Reporting Units Fire Services Training
		<b>Total Expenses</b>		<b>\$20,336</b>	<b>100.00%</b>	<b>\$20,602</b>	<b>100.00%</b>	<b>98.71%</b>	Fund All
									Org All
									Account All
									Program 06 Institutional Support
									Activity All
									Location All
									Fund Type All
									Account Type All

The Montana University System  
 5-Year Comparison by Program  
 Fiscal Year 2021

Fiscal Year  
 2021

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

Chart of Accounts  
 MSU  
 UM

Program	2017	2018	2019	2020	2021 Budgeted
Public Service	\$757,411	\$729,786	\$729,646	\$763,891	\$744,364
Institutional Support	\$13,912	\$13,582	\$13,027	\$20,336	\$20,602
<b>Grand Total</b>	<b>\$771,324</b>	<b>\$743,369</b>	<b>\$742,673</b>	<b>\$784,227</b>	<b>\$764,966</b>

Ed Units or Agencies  
 All

Reporting Unit  
 Fire Services Training Sc..

Program  
 All

Fund  
 All

Org  
 All

Montana University System  
 Current Unrestricted Revenue  
 FY20 Actuals to FY21 Budgeted

Fiscal Year  
20

Period  
14

FY Comparison  
Next FY

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
Fire Services Training Sc..

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

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

Category	Accounts	Level 1 Acct Code	Actual	Percent of Total Revenue	Budget/Actual	% of Total Budget/Actual	Percent Revenue to Budget/Actual
State Allocations	Hi Ed General Fund Revenue	555GEN	\$755,822	96.32%	\$761,176	99.50%	99.30%
	MUS Retirement Plan	555SPE	\$2,660	0.34%	\$2,702	0.35%	98.45%
	<b>Category Total</b>		<b>\$758,482</b>	<b>96.66%</b>	<b>\$763,878</b>	<b>99.86%</b>	<b>99.29%</b>
Other Revenues	Carry Forward Funds	585CAR			\$488	0.06%	
	Investments	540INV	\$707	0.09%	\$600	0.08%	117.91%
	Other Revenue	5800TH	\$5,873	0.75%	\$0	0.00%	
	Sales & Service	570SAS	\$0	0.00%			
	<b>Category Total</b>		<b>\$6,581</b>	<b>0.84%</b>	<b>\$1,088</b>	<b>0.14%</b>	<b>604.86%</b>
Transfers	Non Mandatory Transfer In	557NMX	\$19,652	2.50%			
	<b>Category Total</b>		<b>\$19,652</b>	<b>2.50%</b>			
<b>Total Revenue</b>			<b>\$784,715</b>	<b>100.00%</b>	<b>\$764,966</b>	<b>100.00%</b>	<b>102.58%</b>

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers 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.

**Chart of Accounts: All  
Fire Services Training School  
Budget for Designated  
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	21	All	All	Fire Services Training Sch..	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	\$86,889	\$145,500		\$145,500	\$56,457	\$110,043		\$166,500	\$0	\$65,889
FSTS Reserve	\$23,654			\$0				\$0		\$23,654
FSTS Retirement C..	\$14,472			\$0			\$14,472	\$14,472		\$0
<b>Grand Total</b>	<b>\$125,015</b>	<b>\$145,500</b>		<b>\$145,500</b>	<b>\$56,457</b>	<b>\$110,043</b>	<b>\$14,472</b>	<b>\$180,972</b>	<b>\$0</b>	<b>\$89,544</b>

**Chart of Accounts: All  
Fire Services Training School  
Actuals for Designated  
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	20	All	All	Fire Services Training Sch..	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	\$102,174	\$78,893		\$78,893	\$24,788	\$69,390		\$94,178	\$0	\$86,889
FSTS Reserve			\$23,654	\$23,654				\$0		\$23,654
FSTS Retirement C..	\$34,124			\$0			\$19,652	\$19,652		\$14,472
<b>Grand Total</b>	<b>\$136,298</b>	<b>\$78,893</b>	<b>\$23,654</b>	<b>\$102,547</b>	<b>\$24,788</b>	<b>\$69,390</b>	<b>\$19,652</b>	<b>\$113,830</b>	<b>\$0</b>	<b>\$125,015</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Fire Sercies Training School				
	ACTUAL 2020	PER- CENT	BUDGETED FY 2021	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	4.98	69%	6.42	74%	28.92%
Contract Administrative	-		-	0%	
Contract Professional	0.78	11%	0.78	9%	0.00%
Classified	1.49	21%	1.50	17%	0.67%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	7.25	100%	8.70	100%	20.00%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	-				
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
<b>DESIGNATED:</b>					
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	0.97	100%	1.72	100%	77.32%
TOTAL	0.97	100%	1.72	100%	77.32%
<b>AUXILIARY:</b>					
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
<b>PLANT:</b>					
Classified	-				
Part-Time and Other	-				
TOTAL	-				
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	4.98	61%	6.42	62%	28.92%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	9%	0.78	7%	0.00%
Classified	1.49	18%	1.50	14%	0.67%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.97	12%	1.72	17%	77.32%
TOTAL	8.22	100%	10.42	100%	26.76%

\*\*\*Comments\*\*\*

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

NAME				CODE	
<b>Fire Services Training School</b>				<b>51100</b>	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	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 2019 (Actual)	34,123.88	-	-		
+ Revenues, Transfers In (Actual FY 20)		23,654.07	-		
- Expenditures, Transfers Out (Actual FY 20)	19,652.16		-		
<b>Fund Balance - FYE 2020 (Actual)</b>	<b>14,471.72</b>	<b>23,654.07</b>	-	-	
+ Revenues, Transfers In (Projected FY21)	-		-		
- Expenditures, Transfers Out (Projected FY21)	14,471.72		-		
<b>Fund Balance - FYE 2021 (Projected)</b>	<b>0.00</b>	<b>23,654.07</b>	-	-	
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 FY20 transfers out of this reserve fund been submitted to OCHE?					

\*\*NOTES\*\*

**Montana State University Fire Services Training School  
Negative Fund Balances Report as of June 30, 2020**

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

**Montana State University Fire Services Training School  
Negative Cash Report as of June 30, 2020**

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