

# MSU Fire Services Training School

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**MSU Fire Services Training School**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2022**

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
<b>MSU Fire Services Training School:</b>				
Current Operating Unrestricted	\$ 767,230	\$ 805,911	\$ 38,681	5%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 51,207	\$ 166,426	\$ 115,219	225%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 818,437</b>	<b>\$ 972,337</b>	<b>\$ 153,900</b>	<b>19%</b>

Montana University System  
 Current Unrestricted Revenue  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training School

Fiscal Year 21

Period 14

FY Comparison Next FY

FY Comparisons:  
 Selected FY Actual to Current Budget  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$761,176	99.27%	\$802,839	99.62%	5.47%
	MUS Retirement Plan	555SPE	\$2,614	0.34%	\$3,012	0.37%	15.23%
	<b>Category Total</b>		<b>\$763,790</b>	<b>99.62%</b>	<b>\$805,851</b>	<b>99.99%</b>	<b>5.51%</b>
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%			
	Investments	540INV	\$52	0.01%	\$60	0.01%	15.32%
	Other Revenue	5800TH	\$2,900	0.38%			
	Sales & Service	570SAS					
	<b>Category Total</b>		<b>\$2,952</b>	<b>0.38%</b>	<b>\$60</b>	<b>0.01%</b>	<b>-97.97%</b>
Transfers	Non Mandatory Transfer In	557NMX					
	<b>Category Total</b>						
<b>Total Revenue</b>			<b>\$766,742</b>	<b>100.00%</b>	<b>\$805,911</b>	<b>100.00%</b>	<b>5.11%</b>

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

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

FY Comparisons:  
 Selected FY Actual to Current Budget  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
 ■ Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$260,502	33.95%	\$280,906	34.86%	7.83%	Net/Gross Tuition Net	
		Classified	611CLS	\$58,341	7.60%	\$59,037	7.33%	1.19%		
		Contract Professio..	611PRF	\$72,539	9.45%	\$73,540	9.13%	1.38%		
		Other Salaries	612OTS	\$0	0.00%					
	<b>Subcategory Total</b>			<b>\$391,382</b>	<b>51.01%</b>	<b>\$413,483</b>	<b>51.31%</b>	<b>5.65%</b>		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$160,663	20.94%	\$177,069	21.97%	10.21%		Ed Units or Agencies
		Termination Pay	615TRP	\$3,457	0.45%					
		<b>Subcategory Total</b>			<b>\$164,120</b>	<b>21.39%</b>	<b>\$177,069</b>	<b>21.97%</b>		
	<b>Category Total</b>			<b>\$555,502</b>	<b>72.40%</b>	<b>\$590,552</b>	<b>73.28%</b>	<b>6.31%</b>		Reporting Units
	Operating Expenses	Operating Expenses	Communications	623COM	\$9,195	1.20%	\$10,704	1.33%		16.41%
Contracted Services			621SRV	\$21,928	2.86%	\$21,980	2.73%	0.24%		
Other			6280TH	\$22,786	2.97%	\$22,072	2.74%	-3.14%		
Rent			625RNT	\$20,812	2.71%	\$22,706	2.82%	9.10%		
Repairs & Mainten..			627MNT	\$22,200	2.89%	\$30,651	3.80%	38.07%		
Supplies			622SUP	\$59,067	7.70%	\$52,626	6.53%	-10.90%		
Travel			624TRV	\$30,084	3.92%	\$22,374	2.78%	-25.63%		
Utilities			626UTL	\$0	0.00%	\$246	0.03%			
<b>Subcategory Total</b>			<b>\$186,072</b>	<b>24.25%</b>	<b>\$183,359</b>	<b>22.75%</b>	<b>-1.46%</b>			
<b>Category Total</b>			<b>\$186,072</b>	<b>24.25%</b>	<b>\$183,359</b>	<b>22.75%</b>	<b>-1.46%</b>	Fund		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$17,356	2.26%	\$32,000	3.97%	84.38%	All	
		<b>Subcategory Total</b>			<b>\$17,356</b>	<b>2.26%</b>	<b>\$32,000</b>	<b>3.97%</b>		<b>84.38%</b>
	Transfers	NonMandatory Tra..	688NXF	\$8,300	1.08%					
		<b>Subcategory Total</b>			<b>\$8,300</b>	<b>1.08%</b>				
	<b>Category Total</b>			<b>\$25,656</b>	<b>3.34%</b>	<b>\$32,000</b>	<b>3.97%</b>	<b>24.73%</b>		
<b>Total Expenses</b>				<b>\$767,230</b>	<b>100.00%</b>	<b>\$805,911</b>	<b>100.00%</b>	<b>5.04%</b>	Account Type	

MSU  
 UM

Agencies  
 Ed Units

Reporting Units  
Fire Services Training

Fund  
All

Org  
All

Account  
All

Program  
All

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

FY Comparisons:  
 Selected FY Actual to Current Budget  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
 ■ Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$260,502	34.89%	\$280,906	35.83%	7.83%	Net/Gross Tuition Net  Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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	
		Classified	611CLS	\$58,341	7.81%	\$59,037	7.53%	1.19%		
		Contract Professio..	611PRF	\$72,539	9.71%	\$73,540	9.38%	1.38%		
		Other Salaries	612OTS	\$0	0.00%					
	<b>Subcategory Total</b>				<b>\$391,382</b>	<b>52.41%</b>	<b>\$413,483</b>	<b>52.73%</b>		<b>5.65%</b>
	Benefits	Employee Benefits	614BEN	\$160,663	21.52%	\$177,069	22.58%	10.21%		
		Termination Pay	615TRP	\$3,457	0.46%					
		<b>Subcategory Total</b>				<b>\$164,120</b>	<b>21.98%</b>	<b>\$177,069</b>		<b>22.58%</b>
	<b>Category Total</b>				<b>\$555,502</b>	<b>74.39%</b>	<b>\$590,552</b>	<b>75.32%</b>		<b>6.31%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$9,195	1.23%	\$10,704	1.37%		16.41%
Contracted Services			621SRV	\$21,520	2.88%	\$21,231	2.71%	-1.34%		
Other			6280TH	\$2,672	0.36%	\$1,000	0.13%	-62.58%		
Rent			625RNT	\$20,812	2.79%	\$22,706	2.90%	9.10%		
Repairs & Mainten..			627MNT	\$22,200	2.97%	\$30,651	3.91%	38.07%		
Supplies			622SUP	\$59,067	7.91%	\$52,626	6.71%	-10.90%		
Travel			624TRV	\$30,084	4.03%	\$22,374	2.85%	-25.63%		
Utilities			626UTL	\$0	0.00%	\$246	0.03%			
<b>Subcategory Total</b>				<b>\$165,550</b>	<b>22.17%</b>	<b>\$161,538</b>	<b>20.60%</b>	<b>-2.42%</b>		
<b>Category Total</b>				<b>\$165,550</b>	<b>22.17%</b>	<b>\$161,538</b>	<b>20.60%</b>	<b>-2.42%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$17,356	2.32%	\$32,000	4.08%	84.38%		
		<b>Subcategory Total</b>				<b>\$17,356</b>	<b>2.32%</b>	<b>\$32,000</b>	<b>4.08%</b>	<b>84.38%</b>
	Transfers	NonMandatory Tra..	688NXF	\$8,300	1.11%					
<b>Subcategory Total</b>				<b>\$8,300</b>	<b>1.11%</b>					
<b>Category Total</b>				<b>\$25,656</b>	<b>3.44%</b>	<b>\$32,000</b>	<b>4.08%</b>	<b>24.73%</b>		
<b>Total Expenses</b>				<b>\$746,707</b>	<b>100.00%</b>	<b>\$784,090</b>	<b>100.00%</b>	<b>5.01%</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  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$408	1.99%	\$749	3.43%	83.44%	Net/Gross Tuition Net
		Other	6280TH	\$20,114	98.01%	\$21,072	96.57%	4.76%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		<b>Subcategory Total</b>		<b>\$20,522</b>	<b>100.00%</b>	<b>\$21,821</b>	<b>100.00%</b>	<b>6.33%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		<b>Category Total</b>		<b>\$20,522</b>	<b>100.00%</b>	<b>\$21,821</b>	<b>100.00%</b>	<b>6.33%</b>	Reporting Units Fire Services Training
		<b>Total Expenses</b>		<b>\$20,522</b>	<b>100.00%</b>	<b>\$21,821</b>	<b>100.00%</b>	<b>6.33%</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 2022

Chart of Accounts: All

Reporting Units: Fire Services Training School

Fiscal Year  
2022

Chart of Accounts

- MSU
- UM

Program	2018	2019	2020	2021	2022 Budgeted
Public Service	\$729,786	\$729,646	\$763,891	\$746,707	\$784,090
Institutional Support	\$13,582	\$13,027	\$20,336	\$20,522	\$21,821
<b>Grand Total</b>	<b>\$743,369</b>	<b>\$742,673</b>	<b>\$784,227</b>	<b>\$767,230</b>	<b>\$805,911</b>

Ed Units or Agencies  
All

Reporting Unit  
Fire Services Training Sc..

Program  
All

Fund  
All

Org  
All

Chart of Accounts: All  
 Fire Services Training School  
 Budget for Designated  
 FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	All	All	Fire Services Training School	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
FSTS Designated	\$105,471	\$100,000		\$100,000	\$56,202	\$63,798		\$120,000	\$0	\$85,471
FSTS Reserve	\$31,954			\$0			\$31,954	\$31,954		\$0
FSTS Retirement Costs	\$14,472			\$0			\$14,472	\$14,472		\$0
<b>Grand Total</b>	<b>\$151,897</b>	<b>\$100,000</b>		<b>\$100,000</b>	<b>\$56,202</b>	<b>\$63,798</b>	<b>\$46,426</b>	<b>\$166,426</b>	<b>\$0</b>	<b>\$85,471</b>



Chart of Accounts: All  
Fire Services Training School  
Actuals 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 School	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
FSTS Designated	\$86,889	\$69,788		\$69,788	\$12,217	\$38,990		\$51,207	\$0	\$105,471
FSTS Reserve	\$23,654		\$8,300	\$8,300				\$0		\$31,954
FSTS Retirement Costs	\$14,472			\$0			\$0	\$0		\$14,472
<b>Grand Total</b>	<b>\$125,015</b>	<b>\$69,788</b>	<b>\$8,300</b>	<b>\$78,089</b>	<b>\$12,217</b>	<b>\$38,990</b>	<b>\$0</b>	<b>\$51,207</b>	<b>\$0</b>	<b>\$151,897</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Fire Sercies Training School				
	ACTUAL 2021	PER- CENT	BUDGETED FY 2022	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	4.94	68%	6.42	74%	29.96%
Contract Administrative	-		-	0%	
Contract Professional	0.78	11%	0.78	9%	0.00%
Classified	1.50	21%	1.50	17%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	7.22	100%	8.70	100%	20.50%
<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	0.48	100%	1.72	100%	258.33%
TOTAL	0.48	100%	1.72	100%	258.33%
<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)	4.94	64%	6.42	62%	29.96%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	10%	0.78	7%	0.00%
Classified	1.50	19%	1.50	14%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.48	6%	1.72	17%	258.33%
TOTAL	7.70	100%	10.42	100%	35.32%

\*\*\*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 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	January 2004	May 2005	November 1999	May 2003
2. Date Reserve Fund Established by Campus	FY 2006	FY 2020		
3. Fund Code (BANNER)	133724	133725		
4. Financial Summary				
Fund Balance - FYE 2020 (Actual)	14,471.72	23,654.07	-	
+ Revenues, Transfers In (Actual FY 21)		8,300.12	-	
- Expenditures, Transfers Out (Actual FY 21)			-	
<b>Fund Balance - FYE 2021 (Actual)</b>	<b>14,471.72</b>	<b>31,954.19</b>	-	-
+ Revenues, Transfers In (Projected FY22)	-		-	
- Expenditures, Transfers Out (Projected FY22)	14,471.72	31,954.19	-	
<b>Fund Balance - FYE 2022 (Projected)</b>	<b>0.00</b>	<b>0.00</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 FY21 transfers out of this reserve fund been submitted to OCHE?		Yes		

\*\*NOTES\*\*

**Montana State University Fire Services Training School  
Negative Fund Balances Report as of June 30, 2021**

MSU Fire Services Training School did not have negative fund balances at the fund or sub-fund levels as reported.

**Montana State University Fire Services Training School  
Negative Cash Report as of June 30, 2021**

MSU Fire Services Training School did not have any negative cash balances in its fund group totals.