

# MSU Fire Services Training School

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**MSU Fire Services Training School**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2023**

Campus/Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
<b>MSU Fire Services Training School:</b>				
Current Operating Unrestricted	\$ 842,847	\$ 825,470	\$ (17,377)	-2%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 79,485	\$ 129,064	\$ 49,579	62%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 922,332</b>	<b>\$ 954,534</b>	<b>\$ 32,202</b>	<b>3%</b>

Montana University System  
 Current Unrestricted Revenue  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training School

Fiscal Year  
22

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 FY22	% of Total	Budget FY23	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$802,839	95.22%	\$822,028	99.58%	2.39%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$2,757	0.33%	\$3,054	0.37%	10.77%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$805,596</b>	<b>95.55%</b>	<b>\$825,082</b>	<b>99.95%</b>	<b>2.42%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR			\$288	0.03%		Reporting Units Fire Services Training Sc..
	Investments	540INV	\$104	0.01%	\$100	0.01%	-4.14%	Fund All
	Other Revenue	5800TH	\$32,026	3.80%				Org All
	<b>Category Total</b>		<b>\$32,131</b>	<b>3.81%</b>	<b>\$388</b>	<b>0.05%</b>	<b>-98.79%</b>	Account All
Transfers	Non Mandatory Transfer In	557NMX	\$5,408	0.64%				Program All
	<b>Category Total</b>		<b>\$5,408</b>	<b>0.64%</b>				Activity All
<b>Total Revenue</b>			<b>\$843,135</b>	<b>100.00%</b>	<b>\$825,470</b>	<b>100.00%</b>	<b>-2.10%</b>	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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
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Period  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$280,906	33.33%	\$284,850	34.51%	1.40%	Net/Gross Tuition Net  Chart of Accounts <input checked="" 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 All  Activity All  Location All  Fund Type All  Account Type All
		Classified	611CLS	\$71,197	8.45%	\$67,942	8.23%	-4.57%	
		Contract Professio..	611PRF	\$73,540	8.73%	\$74,498	9.02%	1.30%	
		Other Salaries	612OTS						
		Other Compensati..	613OTC	\$5,439	0.65%				
	<b>Subcategory Total</b>			<b>\$431,083</b>	<b>51.15%</b>	<b>\$427,290</b>	<b>51.76%</b>	<b>-0.88%</b>	
	Benefits	Employee Benefits	614BEN	\$156,435	18.56%	\$181,446	21.98%	15.99%	
		Termination Pay	615TRP	\$5,408	0.64%				
		<b>Subcategory Total</b>			<b>\$161,843</b>	<b>19.20%</b>	<b>\$181,446</b>	<b>21.98%</b>	
	<b>Category Total</b>			<b>\$592,926</b>	<b>70.35%</b>	<b>\$608,736</b>	<b>73.74%</b>	<b>2.67%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$7,974	0.95%	\$10,704	1.30%	34.24%	
		Contracted Services	621SRV	\$20,939	2.48%	\$22,187	2.69%	5.96%	
		Other	6280TH	\$23,509	2.79%	\$19,581	2.37%	-16.71%	
		Rent	625RNT	\$23,276	2.76%	\$22,658	2.74%	-2.66%	
		Repairs & Mainten..	627MNT	\$35,265	4.18%	\$30,064	3.64%	-14.75%	
		Supplies	622SUP	\$74,392	8.83%	\$60,808	7.37%	-18.26%	
		Travel	624TRV	\$24,147	2.86%	\$22,374	2.71%	-7.34%	
		Utilities	626UTL	\$0	0.00%	\$246	0.03%		
<b>Subcategory Total</b>			<b>\$209,502</b>	<b>24.86%</b>	<b>\$188,622</b>	<b>22.85%</b>	<b>-9.97%</b>		
<b>Category Total</b>			<b>\$209,502</b>	<b>24.86%</b>	<b>\$188,622</b>	<b>22.85%</b>	<b>-9.97%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$40,419	4.80%	\$28,112	3.41%	-30.45%	
		<b>Subcategory Total</b>			<b>\$40,419</b>	<b>4.80%</b>	<b>\$28,112</b>	<b>3.41%</b>	<b>-30.45%</b>
	Transfers	NonMandatory Tra..	688NXF						
<b>Subcategory Total</b>									
<b>Category Total</b>			<b>\$40,419</b>	<b>4.80%</b>	<b>\$28,112</b>	<b>3.41%</b>	<b>-30.45%</b>		
<b>Total Expenses</b>				<b>\$842,847</b>	<b>100.00%</b>	<b>\$825,470</b>	<b>100.00%</b>	<b>-2.06%</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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$280,906	34.20%	\$284,850	35.31%	1.40%	Net/Gross Tuition Net  Chart of Accounts <input checked="" 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	\$71,197	8.67%	\$67,942	8.42%	-4.57%	
		Contract Professio..	611PRF	\$73,540	8.95%	\$74,498	9.24%	1.30%	
		Other Salaries	612OTS						
		Other Compensati..	613OTC	\$5,439	0.66%				
	<b>Subcategory Total</b>			<b>\$431,083</b>	<b>52.49%</b>	<b>\$427,290</b>	<b>52.97%</b>	<b>-0.88%</b>	
	Benefits	Employee Benefits	614BEN	\$156,435	19.05%	\$181,446	22.50%	15.99%	
		Termination Pay	615TRP	\$5,408	0.66%				
		<b>Subcategory Total</b>			<b>\$161,843</b>	<b>19.71%</b>	<b>\$181,446</b>	<b>22.50%</b>	
	<b>Category Total</b>			<b>\$592,926</b>	<b>72.19%</b>	<b>\$608,736</b>	<b>75.47%</b>	<b>2.67%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$7,974	0.97%	\$10,704	1.33%	34.24%	
		Contracted Services	621SRV	\$20,478	2.49%	\$21,899	2.71%	6.94%	
		Other	6280TH	\$2,437	0.30%	\$1,000	0.12%	-58.97%	
		Rent	625RNT	\$23,276	2.83%	\$22,658	2.81%	-2.66%	
		Repairs & Mainten..	627MNT	\$35,265	4.29%	\$30,064	3.73%	-14.75%	
		Supplies	622SUP	\$74,392	9.06%	\$60,808	7.54%	-18.26%	
		Travel	624TRV	\$24,147	2.94%	\$22,374	2.77%	-7.34%	
		Utilities	626UTL	\$0	0.00%	\$246	0.03%		
<b>Subcategory Total</b>			<b>\$187,969</b>	<b>22.89%</b>	<b>\$169,753</b>	<b>21.05%</b>	<b>-9.69%</b>		
<b>Category Total</b>			<b>\$187,969</b>	<b>22.89%</b>	<b>\$169,753</b>	<b>21.05%</b>	<b>-9.69%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$40,419	4.92%	\$28,112	3.49%	-30.45%	
		<b>Subcategory Total</b>			<b>\$40,419</b>	<b>4.92%</b>	<b>\$28,112</b>	<b>3.49%</b>	<b>-30.45%</b>
	Transfers	NonMandatory Tra..	688NXF						
<b>Subcategory Total</b>									
<b>Category Total</b>			<b>\$40,419</b>	<b>4.92%</b>	<b>\$28,112</b>	<b>3.49%</b>	<b>-30.45%</b>		
<b>Total Expenses</b>				<b>\$821,314</b>	<b>100.00%</b>	<b>\$806,601</b>	<b>100.00%</b>	<b>-1.79%</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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Fire Services Training

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$461	2.14%	\$288	1.53%	-37.47%	Net/Gross Tuition Net
		Other	6280TH	\$21,072	97.86%	\$18,581	98.47%	-11.82%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		<b>Subcategory Total</b>		<b>\$21,533</b>	<b>100.00%</b>	<b>\$18,869</b>	<b>100.00%</b>	<b>-12.37%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		<b>Category Total</b>		<b>\$21,533</b>	<b>100.00%</b>	<b>\$18,869</b>	<b>100.00%</b>	<b>-12.37%</b>	Reporting Units Fire Services Training
		<b>Total Expenses</b>		<b>\$21,533</b>	<b>100.00%</b>	<b>\$18,869</b>	<b>100.00%</b>	<b>-12.37%</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 2023

Chart of Accounts: All

Reporting Units: Fire Services Training School

Fiscal Year  
2023

Chart of Accounts

- MSU
- UM

Program	2019	2020	2021	2022	2023 Budgeted
Public Service	\$729,646	\$763,891	\$746,707	\$821,314	\$806,601
Institutional Support	\$13,027	\$20,336	\$20,522	\$21,533	\$18,869
<b>Grand Total</b>	<b>\$742,673</b>	<b>\$784,227</b>	<b>\$767,230</b>	<b>\$842,847</b>	<b>\$825,470</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  
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	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	\$160,788	\$100,000		\$100,000	\$56,202	\$63,798		\$120,000	\$0	\$140,788
FSTS Reserve	\$31,954		\$9,147	\$9,147				\$0		\$41,101
FSTS Retirement Costs	\$9,064			\$0			\$9,064	\$9,064		\$0
<b>Grand Total</b>	<b>\$201,805</b>	<b>\$100,000</b>	<b>\$9,147</b>	<b>\$109,147</b>	<b>\$56,202</b>	<b>\$63,798</b>	<b>\$9,064</b>	<b>\$129,064</b>	<b>\$0</b>	<b>\$181,889</b>



Chart of Accounts: All  
Fire Services Training School  
Actuals 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	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	\$105,471	\$129,394		\$129,394	\$16,148	\$57,929		\$74,077	\$0	\$160,788
FSTS Reserve	\$31,954			\$0			\$0	\$0		\$31,954
FSTS Retirement Costs	\$14,472			\$0			\$5,408	\$5,408		\$9,064
<b>Grand Total</b>	<b>\$151,897</b>	<b>\$129,394</b>		<b>\$129,394</b>	<b>\$16,148</b>	<b>\$57,929</b>	<b>\$5,408</b>	<b>\$79,485</b>	<b>\$0</b>	<b>\$201,805</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL 2022	PER- CENT	BUDGETED FY 2023	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	5.27	69%	6.42	74%	21.82%
Contract Administrative	-		-	0%	
Contract Professional	0.78	10%	0.78	9%	0.00%
Classified	1.59	21%	1.50	17%	-5.66%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	7.64	100%	8.70	100%	13.87%
<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	0.56	100%	1.72	100%	207.14%
TOTAL	0.56	100%	1.72	100%	207.14%
<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)	5.27	64%	6.42	62%	21.82%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	10%	0.78	7%	0.00%
Classified	1.59	19%	1.50	14%	-5.66%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.56	7%	1.72	17%	207.14%
TOTAL	8.20	100%	10.42	100%	27.07%

**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 Facility 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				
<b>Fund Balance - FYE 2021 (Actual)</b>	14,471.72	31,954.19	-	
+ Revenues, Transfers In (Actual FY 22)	0.00	0.00	-	
- Expenditures, Transfers Out (Actual FY 22)	5,408.16	0.00	-	
<b>Fund Balance - FYE 2022 (Actual)</b>	<b>9,063.56</b>	<b>31,954.19</b>	-	-
+ Revenues, Transfers In (Projected FY23)	-	9,147.21	-	
- Expenditures, Transfers Out (Projected FY23)	9,063.56	0.00	-	
<b>Fund Balance - FYE 2023 (Projected)</b>	<b>0.00</b>	<b>41,101.40</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?				

\*\*NOTES\*\*

**Montana State University Fire Services Training School  
Negative Fund Balances Report as of June 30, 2022**

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, 2022**

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

## REPORT ON OUTSTANDING INDEBTEDNESS

*Campus:* Montana State University - Fire Service Training School

*Date:* June 30, 2022

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2022	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT	FY26 PRINCIPAL & INTEREST PAYMENT
1	Capital Leases	\$ 240,532	Various	Operations	\$223,008	\$21,360	\$21,360	\$21,360	\$21,360
	<b>Total Other Indebtedness</b>				<b>\$223,008</b>	<b>\$21,360</b>	<b>\$21,360</b>	<b>\$21,360</b>	<b>\$21,360</b>

**Total Outstanding Debt at June 30, 2022**

**\$ 223,008**