

MSU Fire Services Training School

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Public Service Institutional Support
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MSU Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2017

Campus/Agency	Actual FY 2016	Budgeted FY 2017	Dollar Change Actual 2016 to Budgeted 2017	Percent Change Actual 2016 to Budgeted 2017
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 754,486	\$ 766,510	\$ 12,024	2%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 120,049	\$ 167,213	\$ 47,164	39%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 874,535	\$ 933,723	\$ 59,188	7%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2017

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	16,417	2.18%	254,997	33.27%	1453.25%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	43,405	5.75%	47,497	6.20%	9.43%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	299,286	39.67%	87,567	11.42%	-70.74%
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		359,108	47.60%	390,062	50.89%	8.62%
Employee Benefits	614BEN	138,135	18.31%	171,524	22.38%	24.17%
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	14,168	1.88%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		152,302	20.19%	171,524	22.38%	12.62%
Total Personal Services		511,410	67.78%	561,586	73.27%	9.81%
Operating Expenses						
Contracted Services	621SRV	18,939	2.51%	18,140	2.37%	-4.22%
Supplies	622SUP	48,052	6.37%	57,541	7.51%	19.75%
Communications	623COM	13,203	1.75%	15,300	2.00%	15.89%
Travel	624TRV	28,468	3.77%	22,221	2.90%	-21.94%
Rent	625RNT	23,978	3.18%	27,469	3.58%	14.56%
Utilities	626UTL	215	0.03%	246	0.03%	14.60%
Repairs & Maintenance	627MNT	35,250	4.67%	27,310	3.56%	-22.52%
Other	628OTH	15,449	2.05%	16,698	2.18%	8.09%
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		183,553	24.33%	184,925	24.13%	0.75%
Capital and Transfers						
Capital Equipment	631CEQ	59,523	7.89%	20,000	2.61%	-66.40%
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		59,523	7.89%	20,000	2.61%	-66.40%
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		59,523	7.89%	20,000	2.61%	-66.40%
Total Expenses		754,486	100.00%	766,510	100.00%	1.59%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2017
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	16,417	2.21%	254,997	33.88%	1453.25%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	43,405	5.85%	47,497	6.31%	9.43%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	299,286	40.33%	87,567	11.64%	-70.74%
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		359,108	48.39%	390,062	51.83%	8.62%
Employee Benefits	614BEN	138,135	18.61%	171,524	22.79%	24.17%
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	14,168	1.91%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		152,302	20.52%	171,524	22.79%	12.62%
Total Personal Services		511,410	68.91%	561,586	74.62%	9.81%
Operating Expenses						
Contracted Services	621SRV	18,417	2.48%	17,381	2.31%	-5.62%
Supplies	622SUP	48,052	6.47%	57,541	7.65%	19.75%
Communications	623COM	13,203	1.78%	15,300	2.03%	15.89%
Travel	624TRV	28,468	3.84%	22,221	2.95%	-21.94%
Rent	625RNT	23,978	3.23%	27,469	3.65%	14.56%
Utilities	626UTL	215	0.03%	246	0.03%	14.60%
Repairs & Maintenance	627MNT	35,250	4.75%	27,310	3.63%	-22.52%
Other	628OTH	3,611	0.49%	3,500	0.47%	-3.07%
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		171,193	23.07%	170,968	22.72%	-0.13%
Capital and Transfers						
Capital Equipment	631CEQ	59,523	8.02%	20,000	2.66%	-66.40%
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		59,523	8.02%	20,000	2.66%	-66.40%
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		59,523	8.02%	20,000	2.66%	-66.40%
Total Expenses		742,126	100.00%	752,554	100.00%	1.41%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2017
Institutional Support

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	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	522	4.22%	758	5.43%	45.31%
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	11,838	95.78%	13,198	94.57%	11.49%
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		12,360	100.00%	13,956	100.00%	12.92%
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		12,360	100.00%	13,956	100.00%	12.92%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year 2017**

Bud 220

Program	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Percent Change
Instruction					0	
Organized Research					0	
Public Service	729,354	682,694	704,670	742,126	752,554	1.41%
Academic Support					0	
Student Services					0	
Institutional Support	12,931	12,936	12,220	12,360	13,956	12.92%
Operation and Maintenance of Plant					0	
Total	742,285	695,630	716,890	754,486	766,510	1.59%
Scholarships and Fellowships					0	
Total	742,285	695,630	716,890	754,486	766,510	1.59%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2017

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total	Budget FY 2017	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	747,715	99.04%	762,612	99.49%	1.99%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,910	0.39%	3,140	0.41%	7.90%
Total State Allocations		750,625	99.43%	765,752	99.90%	2.02%
Other Revenues						
Investments	540INV	278	0.04%	300	0.04%	8.05%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	458	0.06%	0.00%
Total Other Revenues		278	0.04%	758	0.10%	173.07%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	4,042	0.54%	0	0.00%	-100.00%
Total Transfers		4,042	0.54%	0	0.00%	-100.00%
Total Revenues		754,944	100.00%	766,510	100.00%	1.53%

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
FSTS Designated	97,480	150,200	0	150,200	56,264	93,936	0	150,200	0	97,480
FSTS Retirement Costs	17,013	0	0	0	0	0	17,013	17,013	0	0
Totals	114,493	150,200	0	150,200	56,264	93,936	17,013	167,213	0	97,480

**Montana State University
Fire Services Training School
Actuals for Designated Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
FSTS Designated	85,226	128,261	0	128,261	64,080	51,927	0	116,007	0	97,480
FSTS Retirement Costs	21,054	0	0	0	0	0	4,042	4,042	0	17,013
Totals	106,281	128,261	0	128,261	64,080	51,927	4,042	120,049	0	114,493

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL FY 2016	PER- CENT	BUDGETED FY 2017	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
	0.36	6.4%	5.80	71.2%	
Contract Administrative		0.0%		0.0%	
Contract Professional	4.00	70.8%	1.00	12.3%	-75.0%
Classified	1.29	22.8%	1.35	16.6%	4.7%
Overhead Cost Distribution		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	5.65	100.0%	8.15	100.0%	44.2%
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	1.75	100.0%	1.65	100.0%	-5.7%
TOTAL	1.75	100.0%	1.65	100.0%	-5.7%
AUXILIARY:					
Contract Faculty (AY)			-		
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY)	0.36	4.9%	5.80	59.2%	1511.1%
Contract Administrative	-	0.0%	-	0.0%	
Contract Professional	4.00	54.1%	1.00	10.2%	-75.0%
Classified	1.29	17.4%	1.35	13.8%	4.7%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	1.75	23.6%	1.65	16.8%	-5.7%
TOTAL	7.40	100.0%	9.80	100.0%	32.4%

Comments

All but one of the professional positions were reclassified as faculty positions as of FY 17.

**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 2015 (Actual)	21,054.35	-	-		
+ Revenues, Transfers In (Actual FY 16)	0.00		-		
- Expenditures, Transfers Out (Actual FY16)	4,041.55	-	-		
Fund Balance - FYE 2016 (Actual)	17,012.80	-	-	-	
+ Revenues, Transfers In (Projected FY17)	-		-		
- Expenditures, Transfers Out (Projected FY17)	17,012.80		-		
Fund Balance - FYE 2017 (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

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.