

MSU Fire Services Training School

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 300	Current Unrestricted Revenues
Bud 400D	Budget for Designated Funds FY2019 Actual Designated Funds FY 2018
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report

MSU Fire Services Training School
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2019

Campus/Agency	Actual FY 2018	Budgeted FY 2019	Dollar Change Actual 2018 to Budgeted 2019	Percent Change Actual 2018 to Budgeted 2019
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 743,369	\$ 742,506	\$ (863)	0%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 103,931	\$ 176,028	\$ 72,097	69%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 847,300	\$ 918,534	\$ 71,234	8%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2019

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	255,011	34.30%	257,136	34.63%	0.83%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	48,638	6.54%	48,896	6.59%	0.53%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	88,434	11.90%	89,171	12.01%	0.83%
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		392,083	52.74%	395,203	53.23%	0.80%
Employee Benefits	614BEN	162,354	21.84%	169,085	22.77%	4.15%
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		162,354	21.84%	169,085	22.77%	4.15%
Total Personal Services		554,436	74.58%	564,288	76.00%	1.78%
Operating Expenses						
Contracted Services	621SRV	22,241	2.99%	21,509	2.90%	-3.29%
Supplies	622SUP	47,290	6.36%	54,200	7.30%	14.61%
Communications	623COM	9,770	1.31%	11,600	1.56%	18.73%
Travel	624TRV	19,719	2.65%	22,374	3.01%	13.46%
Rent	625RNT	21,326	2.87%	21,506	2.90%	0.84%
Utilities	626UTL	44	0.01%	246	0.03%	458.58%
Repairs & Maintenance	627MNT	24,993	3.36%	32,221	4.34%	28.92%
Other	628OTH	15,570	2.09%	13,742	1.85%	-11.74%
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		160,953	21.65%	177,397	23.89%	10.22%
Capital and Transfers						
Capital Equipment	631CEQ	27,980	3.76%	821	0.11%	-97.07%
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		27,980	3.76%	821	0.11%	-97.07%
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		27,980	3.76%	821	0.11%	-97.07%
Total Expenses		743,369	100.00%	742,506	100.00%	-0.12%

Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2019
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	255,011	34.94%	257,136	35.26%	0.83%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	48,638	6.66%	48,896	6.70%	0.53%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	88,434	12.12%	89,171	12.23%	0.83%
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		392,083	53.73%	395,203	54.19%	0.80%
Employee Benefits	614BEN	162,354	22.25%	169,085	23.19%	4.15%
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		162,354	22.25%	169,085	23.19%	4.15%
Total Personal Services		554,436	75.97%	564,288	77.38%	1.78%
Operating Expenses						
Contracted Services	621SRV	21,973	3.01%	21,008	2.88%	-4.39%
Supplies	622SUP	47,290	6.48%	54,200	7.43%	14.61%
Communications	623COM	9,770	1.34%	11,600	1.59%	18.73%
Travel	624TRV	19,719	2.70%	22,374	3.07%	13.46%
Rent	625RNT	21,326	2.92%	21,506	2.95%	0.84%
Utilities	626UTL	44	0.01%	246	0.03%	458.58%
Repairs & Maintenance	627MNT	24,993	3.42%	32,221	4.42%	28.92%
Other	628OTH	2,255	0.31%	1,000	0.14%	-55.66%
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		147,371	20.19%	164,154	22.51%	11.39%
Capital and Transfers						
Capital Equipment	631CEQ	27,980	3.83%	821	0.11%	-97.07%
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		27,980	3.83%	821	0.11%	-97.07%
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		27,980	3.83%	821	0.11%	-97.07%
Total Expenses		729,786	100.00%	729,263	100.00%	-0.07%

**Montana State University
Fire Services Training School
Current Unrestricted Expenses
Fiscal Year 2019
Institutional Support**

<u>Accounts</u>	<u>Level 1 Acct Code</u>	<u>Actual FY 2018</u>	<u>Percent Of Total Expense</u>	<u>Budget FY 2019</u>	<u>Percent Of Total Budget</u>	<u>Percent Change</u>
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	267	1.97%	501	3.78%	87.19%
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	13,315	98.03%	12,742	96.22%	-4.30%
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		13,582	100.00%	13,243	100.00%	-2.50%
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		13,582	100.00%	13,243	100.00%	-2.50%

**Montana State University
Fire Services Training School
5 Year Comparison by Program
Fiscal Year 2019**

Bud 220

Program	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Percent Change
Instruction					0	
Organized Research					0	
Public Service	704,670	742,126	757,411	729,786	729,263	-0.07%
Academic Support					0	
Student Services					0	
Institutional Support	12,220	12,360	13,912	13,582	13,243	-2.50%
Operation and Maintenance of Plant					0	
Total	716,890	754,486	771,324	743,369	742,506	-0.12%
Scholarships and Fellowships					0	
Total	716,890	754,486	771,324	743,369	742,506	-0.12%

Montana State University
Fire Services Training School
Current Unrestricted Revenues
Fiscal Year 2019

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total	Budget FY 2019	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	734,627	98.76%	737,753	99.36%	0.43%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	2,693	0.36%	2,752	0.37%	2.19%
Total State Allocations		737,320	99.12%	740,505	99.73%	0.43%
Other Revenues						
Investments	540INV	1,349	0.18%	1,500	0.20%	11.16%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	501	0.07%	0.00%
Other Revenue	580OTH	5,200	0.70%	0	0.00%	-100.00%
Total Other Revenues		6,549	0.88%	2,001	0.27%	-69.45%
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		743,869	100.00%	742,506	100.00%	-0.18%

**Montana State University
Fire Services Training School
Budget for Designated Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
FSTS Designated	101,039	145,700	0	145,700	57,200	88,500	0	145,700	0	101,039
FSTS Retirement Costs	30,328	0	0	0	0	0	30,328	30,328	0	0
Totals	131,367	145,700	0	145,700	57,200	88,500	30,328	176,028	0	101,039

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

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
FSTS Designated	80,933	124,037	0	124,037	49,690	54,241	0	103,931	0	101,039
FSTS Retirement Costs	30,328	0	0	0	0	0	0	0	0	30,328
Totals	111,261	124,037	0	124,037	49,690	54,241	0	103,931	0	131,367

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL 2018	PER- CENT	BUDGETED FY 2019	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	4.75	67%	5.80	71%	22.11%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	1.00	14%	1.00	12%	0.00%
Classified	1.34	19%	1.35	17%	0.75%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	7.09	100%	8.15	100%	14.95%
RESTRICTED:					
Contract Faculty (AY/FY)	-	0.00%	-	0.00%	0.00%
Contract Administrative	-	0.00%	-	0.00%	0.00%
Contract Professional	-	0.00%	-	0.00%	0.00%
Classified	-	0.00%	-	0.00%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0.00%	-	0.00%	0.00%
Part-Time and Other	-	0.00%	-	0.00%	0.00%
TOTAL	-	0.00%	-	0.00%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	-
Contract Professional	-	0%	-	0%	0.00%
Classified	-	0%	-	0%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	1.74	100%	1.72	100%	-
TOTAL	1.74	100%	1.72	100%	-1.15%
AUXILIARY:					
Contract Administrative	-	0.00%	-	0.00%	0.00%
Contract Professional	-	0.00%	-	0.00%	0.00%
Classified	-	0.00%	-	0.00%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0.00%	-	0.00%	0.00%
Part-Time and Other	-	0.00%	-	0.00%	0.00%
TOTAL	-	0.00%	-	0.00%	0.00%
PLANT:					
Classified	-	0.00%	-	0.00%	0.00%
Part-Time and Other	-	0.00%	-	0.00%	0.00%
TOTAL	-	0.00%	-	0.00%	0.00%
TOTAL FTE:					
Contract Faculty (AY/FY)	4.75	54%	5.80	59%	22.11%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	1.00	11%	1.00	10%	0.00%
Classified	1.34	15%	1.35	14%	0.75%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.74	20%	1.72	17%	-1.15%
TOTAL	8.83	100%	9.87	100%	11.78%

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 2017 (Actual)	30,328.25	-	-		
+ Revenues, Transfers In (Actual FY 18)	0.00	-	-		
- Expenditures, Transfers Out (Actual FY18)	0.00	-	-		
Fund Balance - FYE 2018 (Actual)	30,328.25	-	-	-	
+ Revenues, Transfers In (Projected FY19)	-	-	-		
- Expenditures, Transfers Out (Projected FY19)	30,328.25	-	-		
Fund Balance - FYE 2018 (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

**Montana State University Fire Services Training School
Negative Fund Balances Report as of June 30, 2018**

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, 2018**

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