

MSU Fire Services Training School

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2025 Budget
Bud 400D	Designated Funds FY 2024 Actuals
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 2025

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 1,384,279	\$ 1,301,325	\$ (82,954)	-6%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 107,958	\$ 115,080	\$ 7,122	7%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 1,492,237	\$ 1,416,405	\$ (75,832)	-5%

Montana University System
 Current Unrestricted Revenue
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training School

Fiscal Year
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Period
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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 FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$1,240,603	89.61%	\$1,275,210	97.99%	2.79%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$4,866	0.35%	\$6,008	0.46%	23.47%	Chart of Accounts
	Other OCHE/State Funding	555SPE	\$120,000	8.67%				<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$1,365,469	98.63%	\$1,281,218	98.45%	-6.17%	Ed Units or Agencies
Other Revenues	Carry Forward Funds	585CAR			\$107	0.01%		<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Investments	540INV	\$18,917	1.37%	\$20,000	1.54%	5.72%	Reporting Units
	Other Revenue	580OTH	\$0	0.00%				Fire Services Training Sc..
	Category Total		\$18,917	1.37%	\$20,107	1.55%	6.29%	Fund All
Transfers	Non Mandatory Transfer In	557NMX						Org All
	Category Total							Account All
Total Revenue			\$1,384,386	100.00%	\$1,301,325	100.00%	-6.00%	Program 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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training

Fiscal Year
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$424,165	30.64%	\$519,498	39.92%	22.48%	Net/Gross Tuition Net Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input 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	\$73,543	5.31%	\$78,239	6.01%	6.39%	
		Contract Professio..	611PRF	\$77,464	5.60%	\$80,872	6.21%	4.40%	
		Other Compensati..	6130TC	\$5,356	0.39%				
		Subcategory Total		\$580,528	41.94%	\$678,610	52.15%	16.90%	
	Benefits	Employee Benefits	614BEN	\$215,833	15.59%	\$255,464	19.63%	18.36%	
		Termination Pay	615TRP	\$8,763	0.63%				
		Subcategory Total		\$224,596	16.22%	\$255,464	19.63%	13.74%	
	Category Total			\$805,124	58.16%	\$934,074	71.78%	16.02%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,331	0.46%	\$10,100	0.78%	
Contracted Services			621SRV	\$1,997	0.14%	\$3,201	0.25%	60.33%	
Other			6280TH	\$28,791	2.08%	\$28,060	2.16%	-2.54%	
Rent			625RNT	\$25,398	1.83%	\$45,540	3.50%	79.31%	
Repairs & Mainten..			627MNT	\$15,697	1.13%	\$36,200	2.78%	130.62%	
Supplies			622SUP	\$134,423	9.71%	\$87,104	6.69%	-35.20%	
Travel			624TRV	\$25,717	1.86%	\$41,400	3.18%	60.99%	
Utilities			626UTL	\$409	0.03%	\$246	0.02%	-39.85%	
Subcategory Total				\$238,762	17.25%	\$251,851	19.35%	5.48%	
Category Total			\$238,762	17.25%	\$251,851	19.35%	5.48%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$296,002	21.38%	\$113,670	8.73%	-61.60%	
		Subcategory Total		\$296,002	21.38%	\$113,670	8.73%	-61.60%	
	Transfers	NonMandatory Tra..	688NXF	\$44,391	3.21%	\$1,730	0.13%	-96.10%	
		Subcategory Total		\$44,391	3.21%	\$1,730	0.13%	-96.10%	
Category Total			\$340,392	24.59%	\$115,400	8.87%	-66.10%		
Total Expenses				\$1,384,279	100.00%	\$1,301,325	100.00%	-5.99%	

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
 FY24 Actuals to FY25 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 FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$424,165	31.12%	\$519,498	40.63%	22.48%	Net/Gross Tuition Net Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input 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	\$73,543	5.40%	\$78,239	6.12%	6.39%	
		Contract Professio..	611PRF	\$77,464	5.68%	\$80,872	6.32%	4.40%	
		Other Compensati..	6130TC	\$5,356	0.39%				
		Subcategory Total		\$580,528	42.59%	\$678,610	53.07%	16.90%	
	Benefits	Employee Benefits	614BEN	\$215,833	15.84%	\$255,464	19.98%	18.36%	
		Termination Pay	615TRP	\$8,763	0.64%				
		Subcategory Total		\$224,596	16.48%	\$255,464	19.98%	13.74%	
	Category Total			\$805,124	59.07%	\$934,074	73.05%	16.02%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,331	0.46%	\$10,100	0.79%	
Contracted Services			621SRV	\$1,416	0.10%	\$3,094	0.24%	118.47%	
Other			6280TH	\$8,029	0.59%	\$5,500	0.43%	-31.50%	
Rent			625RNT	\$25,398	1.86%	\$45,540	3.56%	79.31%	
Repairs & Mainten..			627MNT	\$15,697	1.15%	\$36,200	2.83%	130.62%	
Supplies			622SUP	\$134,423	9.86%	\$87,104	6.81%	-35.20%	
Travel			624TRV	\$25,717	1.89%	\$41,400	3.24%	60.99%	
Utilities			626UTL	\$409	0.03%	\$246	0.02%	-39.85%	
Subcategory Total				\$217,419	15.95%	\$229,184	17.92%	5.41%	
Category Total			\$217,419	15.95%	\$229,184	17.92%	5.41%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$296,002	21.72%	\$113,670	8.89%	-61.60%	
		Subcategory Total		\$296,002	21.72%	\$113,670	8.89%	-61.60%	
	Transfers	NonMandatory Tra..	688NXF	\$44,391	3.26%	\$1,730	0.14%	-96.10%	
Subcategory Total			\$44,391	3.26%	\$1,730	0.14%	-96.10%		
Category Total			\$340,392	24.97%	\$115,400	9.03%	-66.10%		
Total Expenses				\$1,362,936	100.00%	\$1,278,658	100.00%	-6.18%	

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Fire Services Training

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$581	2.72%	\$107	0.47%	-81.50%	Net/Gross Tuition Net
		Other	6280TH	\$20,762	97.28%	\$22,560	99.53%	8.66%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Supplies	622SUP						Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$21,343	100.00%	\$22,667	100.00%	6.21%	Reporting Units Fire Services Training
		Category Total		\$21,343	100.00%	\$22,667	100.00%	6.21%	Fund All
		Total Expenses		\$21,343	100.00%	\$22,667	100.00%	6.21%	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 2025

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

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted
Public Service	\$746,707	\$821,314	\$836,815	\$1,362,936	\$1,278,658
Institutional Support	\$20,522	\$21,533	\$18,869	\$21,343	\$22,667
Grand Total	\$767,230	\$842,847	\$855,684	\$1,384,279	\$1,301,325

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
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	25	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	\$193,910	\$112,000		\$112,000	\$27,020	\$63,798		\$90,818	\$0	\$215,092
FSTS Pcard Rebate	\$11,337	\$800		\$800		\$800		\$800		\$11,337
FSTS Reserve	\$62,030		\$1,730	\$1,730				\$0		\$63,761
FSTS Retirement Costs	\$23,462			\$0			\$23,462	\$23,462		\$0
Grand Total	\$290,740	\$112,800	\$1,730	\$114,530	\$27,020	\$64,598	\$23,462	\$115,080	\$0	\$290,190

Chart of Accounts: All
Fire Services Training School
Actuals for Designated
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	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	\$176,567	\$125,302		\$125,302	\$19,947	\$77,324	\$10,687	\$107,958	\$0	\$193,910
FSTS Pcard Rebate		\$650	\$10,687	\$11,337				\$0		\$11,337
FSTS Reserve	\$41,101		\$20,929	\$20,929				\$0		\$62,030
FSTS Retirement Costs	\$0		\$23,462	\$23,462				\$0		\$23,462
Grand Total	\$217,668	\$125,952	\$55,078	\$181,030	\$19,947	\$77,324	\$10,687	\$107,958	\$0	\$290,740

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Fire Services Training School				
	ACTUAL 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	5.76	72%	8.19	78%	42.19%
Contract Administrative	-		-	0%	
Contract Professional	0.78	10%	0.78	7%	0.00%
Classified	1.48	18%	1.50	14%	1.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	8.02	100%	10.47	100%	30.55%
RESTRICTED:					
Contract Faculty (AY/FY)	-				
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
DESIGNATED:					
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%	0.83	100%	48.21%
TOTAL	0.56	100%	0.83	100%	48.21%
AUXILIARY:					
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
PLANT:					
Classified	-				
Part-Time and Other	-				
TOTAL	-				
TOTAL FTE:					
Contract Faculty (AY/FY)	5.76	67%	8.19	72%	42.19%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	9%	0.78	7%	0.00%
Classified	1.48	17%	1.50	13%	1.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.56	7%	0.83	7%	48.21%
TOTAL	8.58	100%	11.30	100%	31.70%

Comments

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

NAME				CODE	
Fire Services Training School				51190	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facility Deferred Maint	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 2023 (Actual)	0.00	41,101.40	-		
+ Revenues, Transfers In (Actual FY 24)	0.00	20,928.75	-		
- Expenditures, Transfers Out (Actual FY 24)	0.00	0.00	-		
Fund Balance - FYE 2024 (Actual)	0.00	62,030.15	-	-	
+ Revenues, Transfers In (Projected FY25)	23,462.00	1,730.35	-		
- Expenditures, Transfers Out (Projected FY25)		0.00	-		
Fund Balance - FYE 2025 (Projected)	23,462.00	63,760.50	-	-	
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****

Retirement fund transfer in for one employee that is eligible to retire in FY 25

MSU Fire Services Training School
Retirement Costs Business Plan
Required by Policy 910.10
Prepared August 9, 2024, by Sandra Rahn-Gibson

The MSU Fire Services Training School pledges that the retirement costs revolving account has been and will be used in the future exclusively to cover the costs of retirement payouts in the general operating accounts. The July 1, 2023, balance in the fund was \$0.00, with \$23,462.00 of transfers in, resulting in a balance of \$23,462.00 as of June 30, 2024. This amount was the June 30, 2024 leave payout liability including benefits for one employee eligible to retire in FY 25

**Montana State University Fire Services Training School
Negative Fund Balances Report as of June 30, 2024**

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, 2024**

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