

MSU Fire Services Training School

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenditures Public Service Institutional Support
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2026 Budget
Bud 400D	Designated Funds FY 2025 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 2026

Campus/Agency	Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
MSU Fire Services Training School:				
Current Operating Unrestricted	\$ 1,292,379	\$ 1,493,364	\$ 200,985	16%
Current Restricted	\$ -	\$ -	\$ -	-
Current Designated	\$ 129,973	\$ 118,775	\$ (11,198)	-9%
Auxiliary Enterprises	\$ -	\$ -	\$ -	-
Loan & Endowment Funds	\$ -	\$ -	\$ -	-
Plant Funds	\$ -	\$ -	\$ -	-
TOTAL ALL FUNDS	\$ 1,422,352	\$ 1,612,139	\$ 189,787	13%

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 Revenue
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training School

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$1,275,210	98.68%	\$1,444,086	96.70%	13.24%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$5,476	0.42%	\$6,403	0.43%	16.93%	Chart of Accounts
	Other OCHE/State Funding	555SPE						<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$1,280,686	99.10%	\$1,450,489	97.13%	13.26%	Ed Units or Agencies
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				<input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Investments	540INV	\$11,586	0.90%	\$14,000	0.94%	20.84%	Reporting Units
	Other Revenue	580OTH						Fire Services Training Sc..
	Category Total		\$11,586	0.90%	\$14,000	0.94%	20.84%	Fund All
Transfers	Non Mandatory Transfer In	557NMX			\$28,875	1.93%		Org All
	Category Total				\$28,875	1.93%		Account All
Total Revenue			\$1,292,272	100.00%	\$1,493,364	100.00%	15.56%	Program All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wlavers 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$488,826	37.82%	\$557,376	37.32%	14.02%
		Classified	611CLS	\$78,696	6.09%	\$81,450	5.45%	3.50%
		Contract Professio..	611PRF	\$80,880	6.26%	\$82,894	5.55%	2.49%
		Other Compensati..	613OTC					
		Subcategory Total		\$648,402	50.17%	\$721,719	48.33%	11.31%
	Benefits	Employee Benefits	614BEN	\$247,179	19.13%	\$269,069	18.02%	8.86%
		Termination Pay	615TRP	\$8,134	0.63%	\$26,737	1.79%	228.70%
		Subcategory Total		\$255,313	19.76%	\$295,806	19.81%	15.86%
	Category Total			\$903,715	69.93%	\$1,017,525	68.14%	12.59%
Operating Expenses	Operating Expenses	Communications	623COM	\$6,343	0.49%	\$10,100	0.68%	59.22%
		Contracted Services	621SRV	\$2,344	0.18%	\$13,844	0.93%	490.57%
		Other	628OTH	\$27,637	2.14%	\$36,396	2.44%	31.69%
		Rent	625RNT	\$23,054	1.78%	\$24,540	1.64%	6.45%
		Repairs & Mainten..	627MNT	\$25,667	1.99%	\$36,200	2.42%	41.03%
		Supplies	622SUP	\$134,551	10.41%	\$158,008	10.58%	17.43%
		Travel	624TRV	\$35,631	2.76%	\$41,400	2.77%	16.19%
		Utilities	626UTL	\$0	0.00%	\$246	0.02%	
		Subcategory Total		\$255,228	19.75%	\$320,734	21.48%	25.67%
	Category Total			\$255,228	19.75%	\$320,734	21.48%	25.67%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$22,355	1.73%	\$146,661	9.82%	556.04%
		Subcategory Total		\$22,355	1.73%	\$146,661	9.82%	556.04%
	Transfers	NonMandatory Tra..	688NXF	\$111,081	8.60%	\$8,444	0.57%	-92.40%
		Subcategory Total		\$111,081	8.60%	\$8,444	0.57%	-92.40%
	Category Total			\$133,436	10.32%	\$155,105	10.39%	16.24%
	Total Expenses			\$1,292,379	100.00%	\$1,493,364	100.00%	15.55%

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$488,826	38.50%	\$557,376	38.13%	14.02%
		Classified	611CLS	\$78,696	6.20%	\$81,450	5.57%	3.50%
		Contract Professio..	611PRF	\$80,880	6.37%	\$82,894	5.67%	2.49%
		Other Compensati..	613OTC					
		Subcategory Total		\$648,402	51.07%	\$721,719	49.38%	11.31%
	Benefits	Employee Benefits	614BEN	\$247,179	19.47%	\$269,069	18.41%	8.86%
		Termination Pay	615TRP	\$8,134	0.64%	\$26,737	1.83%	228.70%
		Subcategory Total		\$255,313	20.11%	\$295,806	20.24%	15.86%
	Category Total			\$903,715	71.18%	\$1,017,525	69.61%	12.59%
Operating Expenses	Operating Expenses	Communications	623COM	\$6,343	0.50%	\$10,100	0.69%	59.22%
		Contracted Services	621SRV	\$2,147	0.17%	\$13,044	0.89%	507.57%
		Other	628OTH	\$5,077	0.40%	\$5,500	0.38%	8.34%
		Rent	625RNT	\$23,054	1.82%	\$24,540	1.68%	6.45%
		Repairs & Mainten..	627MNT	\$25,667	2.02%	\$36,200	2.48%	41.03%
		Supplies	622SUP	\$134,551	10.60%	\$158,008	10.81%	17.43%
		Travel	624TRV	\$35,631	2.81%	\$41,400	2.83%	16.19%
		Utilities	626UTL	\$0	0.00%	\$246	0.02%	
		Subcategory Total		\$232,471	18.31%	\$289,038	19.77%	24.33%
	Category Total			\$232,471	18.31%	\$289,038	19.77%	24.33%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$22,355	1.76%	\$146,661	10.03%	556.04%
		Subcategory Total		\$22,355	1.76%	\$146,661	10.03%	556.04%
	Transfers	NonMandatory Tra..	688NXF	\$111,081	8.75%	\$8,444	0.58%	-92.40%
		Subcategory Total		\$111,081	8.75%	\$8,444	0.58%	-92.40%
	Category Total			\$133,436	10.51%	\$155,105	10.61%	16.24%
	Total Expenses			\$1,269,622	100.00%	\$1,461,668	100.00%	15.13%

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ 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

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Fire Services Training

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$197	0.87%	\$800	2.52%	305.54%	Net/Gross Tuition Net
									Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other	628OTH	\$22,560	99.13%	\$30,896	97.48%	36.95%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$22,757	100.00%	\$31,696	100.00%	39.28%	Reporting Units Fire Services Training
	Category Total			\$22,757	100.00%	\$31,696	100.00%	39.28%	Fund All
Total Expenses				\$22,757	100.00%	\$31,696	100.00%	39.28%	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 2026
Chart of Accounts: All
Reporting Units: Fire Services Training School

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Public Service	\$821,314	\$836,815	\$1,362,936	\$1,269,622	\$1,461,668
Institutional Support	\$21,533	\$18,869	\$21,343	\$22,757	\$31,696
Grand Total	\$842,847	\$855,684	\$1,384,279	\$1,292,379	\$1,493,364

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 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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	\$139,890	\$75,000		\$75,000	\$16,200	\$58,800		\$75,000	\$0	\$139,890
FSTS Investment Interest	\$72,487	\$14,000		\$14,000		\$14,000		\$14,000		\$72,487
FSTS Pcard Rebate	\$11,901	\$900		\$900		\$900		\$900		\$11,901
FSTS Reserve	\$167,698		\$8,444	\$8,444				\$0		\$176,142
FSTS Retirement Costs	\$28,875			\$0			\$28,875	\$28,875		\$0
Grand Total	\$420,850	\$89,900	\$8,444	\$98,344	\$16,200	\$73,700	\$28,875	\$118,775	\$0	\$400,419

Chart of Accounts: All
Fire Services Training School
Actuals 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	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	\$193,910	\$75,952		\$75,952	\$14,020	\$55,844	\$60,109	\$129,973	\$0	\$139,890
FSTS Investment Interest		\$12,377	\$60,109	\$72,487				\$0		\$72,487
FSTS Pcard Rebate	\$11,337	\$563		\$563		\$0		\$0		\$11,901
FSTS Reserve	\$62,030		\$105,668	\$105,668				\$0		\$167,698
FSTS Retirement Costs	\$23,462		\$5,413	\$5,413			\$0	\$0		\$28,875
Grand Total	\$290,740	\$88,893	\$171,190	\$260,083	\$14,020	\$55,844	\$60,109	\$129,973	\$0	\$420,850

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Fire Services Training School			
	ACTUAL 2025	PER- CENT	BUDGETED 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	6.33	74%	8.55	79%	35.07%
Contract Administrative	-		-	0%	
Contract Professional	0.78	9%	0.78	7%	0.00%
Classified	1.49	17%	1.50	14%	0.67%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	-	0%	
TOTAL	8.60	100%	10.83	100%	25.93%
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	0.33	100%	0.38	100%	15.15%
TOTAL	0.33	100%	0.38	100%	15.15%
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)	6.33	71%	8.55	76%	35.07%
Contract Administrative	-	0%	-	0%	
Contract Professional	0.78	9%	0.78	7%	0.00%
Classified	1.49	17%	1.50	13%	0.67%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.33	4%	0.38	3%	15.15%
TOTAL	8.93	100%	11.21	100%	25.53%
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 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 2024 (Actual)	23,462.00	62,030.15	-		
+ Revenues, Transfers In (Actual FY 25)	5,413.00	105,667.92	-		
- Expenditures, Transfers Out (Actual FY 25)			-		
Fund Balance - FYE 2025 (Actual)	28,875.00	167,698.07	-	-	
+ Revenues, Transfers In (Projected FY 26)		8,443.80	-		
- Expenditures, Transfers Out (Projected FY 26)	28,875.00		-		
Fund Balance - FYE 2026 (Projected)	0.00	176,141.87	-	-	
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?					

\$

\$28,875 retirement fund will be used for leave payout of one employee in March 2026.

Montana State University Fire Services Training School
Negative Fund Balances Report as of June 30, 2025

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, 2025

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