Program Budget Comparison

The following table summarizes the total proposed budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Budget Fiscal 2016	Budget Fiscal 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	29.54	29.54	29.54	29.54	29.54	29.54	0.00	0.00 %
Personal Services	1,300,535	1,471,152	1,521,974	1,522,742	2,771,687	3,044,716	273,029	9.85 %
Operating Expenses	186,169	169,133	187,327	188,721	355,302	376,048	20,746	5.84 %
Total Costs	**$1,486,704**	**$1,640,285**	**$1,709,301**	**$1,711,463**	**$3,126,989**	**$3,420,764**	**$293,775**	**9.39 %**
General Fund	1,464,794	1,617,285	1,687,391	1,689,553	3,082,079	3,376,944	294,865	9.57 %
Federal Spec. Rev. Funds	21,910	23,000	21,910	21,910	44,910	43,820	(1,090)	(2.43)%
Total Funds	**$1,486,704**	**$1,640,285**	**$1,709,301**	**$1,711,463**	**$3,126,989**	**$3,420,764**	**$293,775**	**9.39 %**

Program Description

The Student Services Program provides residential care for children living at the school.

Program Highlights

Student Services Program Major Budget Highlights
• General Fund present law increase are due to: ◦ Statewide personal services present law adjustments ◦ Fixed costs ◦ Inflation / Deflation

Program Discussion -

The following highlights the differences between the FY 2015 appropriations as shown in the main table to the FY 2015 legislative appropriations used for purposes of the budget base, by program.

FY 2015 Appropriation Transactions - School for the Deaf & Blind			
Program	Legislative Appropriation	Program Transfers	Total Executive Implementation
Personal Services	$1,645,373	($5,088)	$1,640,285
Agency Total	$1,645,373	($5,088)	$1,640,285

The agency transferred $5,088 of general fund personal service appropriation to general services program.

Comparison of FY 2014 Actual Expenditures to FY 2015 Legislative Appropriation

Actual FY 2014 expenditures are lower than FY 2015 legislative appropriation due primarily to:

- Personal services higher in FY 2015 due to increase in compensation and benefits for 29.54 FTE
- Operating cost higher in FY 2014 due to unbudgeted expense related to student travel

LFD COMMENT Loss of bus service to Great Falls area results in unexpected student travel expense

The MSDB, in accordance with MCA 20-8-121, transports about 20 residential students home twice a month during the school year. The travel budget for the current biennium was based on the cost of using existing scheduled bus services. In March of 2013, the only bus service in Great Falls was closed. Currently the MSDB is using charter bus services at approximately two to three times the budget cost. The school spent about $30,000 more on student transportation than planned, the resulting shortfall in operating expense was offset with funding budgeted for personal services.

Funding

The following table shows proposed program funding by source from all sources of authority.

School For the Deaf & Blind, 03-Student Services
Funding by Source of Authority

Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
01100 General Fund	3,376,944	0	0	3,376,944	98.72 %
State Special Total	**$0**	**$0**	**$0**	**$0**	**0.00 %**
03167 National School Lunch	43,820	0	0	43,820	100.00 %
Federal Special Total	**$43,820**	**$0**	**$0**	**$43,820**	**1.28 %**
Proprietary Total	**$0**	**$0**	**$0**	**$0**	**0.00 %**
Total All Funds	**$3,420,764**	**$0**	**$0**	**$3,420,764**	

Student services program is funded primarily with general fund. The MSDB receives federal funding through the National School Lunch Program. This program provides federal subsidies for each meal served to low income students that qualify. Children from families at or below 130% of the poverty level are eligible for free meals. Those with incomes between 130% and 185% of the poverty level are eligible for reduced-priced meals.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 Legislative base, present law adjustments, and new proposals.

Budget Summary by Category

	General Fund				Total Funds			
Budget Item	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	1,622,373	1,622,373	3,244,746	96.09 %	1,645,373	1,645,373	3,290,746	96.20 %
PL Adjustments	65,018	67,180	132,198	3.91 %	63,928	66,090	130,018	3.80 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	**$1,687,391**	**$1,689,553**	**$3,376,944**		**$1,709,301**	**$1,711,463**	**$3,420,764**	

Present Law Adjustments -

The "Present Law Adjustments" table shows the changes from FY 2015 legislative appropriation to the budget proposed by the executive. PSPL adjusts all personal services. LGPL provides for adjustments to other expenditures such as operating expenses. Each is discussed in the narrative that follows. Total funds in the Present Law Adjustments table do not include proprietary funds budgeted in House Bill 2.

Present Law Adjustments	Fiscal 2016					Fiscal 2017				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 98 - LEG. Personal Services Present Law										
	0.00	46,514	0	(780)	45,734	0.00	47,269	0	(767)	46,502
DP 99 - LEG. Present Law										
	0.00	18,504	0	(310)	18,194	0.00	19,911	0	(323)	19,588
Grand Total All Present Law Adjustments	**0.00**	**$65,018**	**$0**	**($1,090)**	**$63,928**	**0.00**	**$67,180**	**$0**	($1,090)	$66,090

DP 98 - LEG. Personal Services Present Law -

Present law adjustment include statewide present law adjustment to annualize personal service costs including HB 13 pay plan adjustments and increases in health insurance, benefit rate adjustments and longevity. Present law adjustments also include funding required to pay increases in fixed costs assessed by other state agencies for services provided such as insurance costs, audit fees and IT services. No vacancy savings were applied to this budget by the legislature, as it is statutorily exempt.

Present law proposals for this program are limited to statewide present law adjustments for personal services and inflation for specific expenditure accounts such as food, utilities, gasoline and other accounts.

Personal Services Present Law Adjustments					
	FY 2016				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	29.54	$14,356	$0	$0	$14,356
Executive Implementation of 2015 Pay Increase		22,563	-	-	22,563
Fully Fund 2015 Legislatively Authorized FTE		-	-	-	-
Other		9,595	(780)	-	8,815
Personal Services Present Law Adjustments	29.54	$46,514	($780)	$0	$45,734
	FY 2017				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	29.54	$14,356	$0	$0	$14,356
Executive Implementation of 2015 Pay Increase		22,563	-	-	22,563
Fully Fund 2015 Legislatively Authorized FTE		-	-	-	-
Other		10,350	(767)	-	9,583
Personal Services Present Law Adjustments	29.54	$47,269	($767)	$0	$46,502

DP 99 - LEG. Present Law -

Legislative Present Law Adjustments				
	FY 2016			
CP 99 Item	General Fund	State Special	Federal Special	Total Funds
SWPLA Inflation / Deflation	$18,504		($310)	$18,194
Legislative Present Law Adjustments	$18,504	$0	($310)	$18,194
	FY 2017			
CP 99 Item	General Fund	State Special	Federal Special	Total Funds
SWPLA Inflation / Deflation	$19,911		($323)	$19,588
Legislative Present Law Adjustments	$19,911	$0	($323)	$19,588