

**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	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00 %
Personal Services	364,072	369,108	369,526	369,095	733,180	738,621	5,441	0.74 %
Operating Expenses	108,688	85,577	133,772	110,326	194,265	244,098	49,833	25.65 %
<b>Total Costs</b>	<b>\$472,760</b>	<b>\$454,685</b>	<b>\$503,298</b>	<b>\$479,421</b>	<b>\$927,445</b>	<b>\$982,719</b>	<b>\$55,274</b>	<b>5.96 %</b>
General Fund	472,760	451,745	503,298	479,421	924,505	982,719	58,214	6.30 %
State/Other Special Rev. Funds	0	2,940	0	0	2,940	0	(2,940)	(100.00)%
<b>Total Funds</b>	<b>\$472,760</b>	<b>\$454,685</b>	<b>\$503,298</b>	<b>\$479,421</b>	<b>\$927,445</b>	<b>\$982,719</b>	<b>\$55,274</b>	<b>5.96 %</b>

**Program Description**

The Administration Program staff provides purchasing, accounting, personnel functions, and management of business affairs for the school.

**Program Highlights**

<b>Administration Program Major Budget Highlights</b>
<ul style="list-style-type: none"> <li>• General fund increase due primarily to:                             <ul style="list-style-type: none"> <li>◦ Statewide personal services present law adjustments</li> <li>◦ Reinstatement of audit fees, budgeted biennially in FY 2014 as operating but will be paid in FY 2015</li> </ul> </li> </ul>

**Program Discussion -**

**Comparison of FY 2014 Actual Expenditures to FY 2015 Legislative Appropriation**

Actual FY 2014 expenditures are higher than FY 2015 legislative appropriation;

- Personal services lower by \$5,000 due to unexpended personal services appropriation.
- Operating expenses higher by \$23,000 due primarily to biennial audit fees budgeted in FY 2014.

**Funding**

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

School For the Deaf & Blind, 01-Administration Program Funding by Source of Authority						
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds	
01100 General Fund	982,719	0	0	982,719	100.00 %	
02050 School Trust Interest/Income	0	0	0	0	0.00 %	
<b>State Special Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>	
<b>Federal Special Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>	
<b>Proprietary Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>	
<b>Total All Funds</b>	<b>\$982,719</b>	<b>\$0</b>	<b>\$0</b>	<b>\$982,719</b>		

As the table shows this program is funded entirely with general fund.

**Budget Summary by Category**

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

Budget Item	-----General Fund-----				-----Total Funds-----			
	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	451,745	451,745	903,490	91.94 %	454,685	454,685	909,370	92.54 %
PL Adjustments	51,553	27,676	79,229	8.06 %	48,613	24,736	73,349	7.46 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
<b>Total Budget</b>	<b>\$503,298</b>	<b>\$479,421</b>	<b>\$982,719</b>		<b>\$503,298</b>	<b>\$479,421</b>	<b>\$982,719</b>	

**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	443	(25)	0	418	0.00	(15)	2	0	(13)
DP 99 - LEG. Present Law	0.00	51,110	(2,915)	0	48,195	0.00	27,691	(2,942)	0	24,749
<b>Grand Total All Present Law Adjustments</b>	<b>0.00</b>	<b>\$51,553</b>	<b>(\$2,940)</b>	<b>\$0</b>	<b>\$48,613</b>	<b>0.00</b>	<b>\$27,676</b>	<b>(\$2,940)</b>	<b>\$0</b>	<b>\$24,736</b>

**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 as well as fixed costs that cover liability and property insurance, audits, warrant writer, payroll processing and other accounts as well.

The following table outlines various components of the changes included in the PSPL adjustments.

Personal Services Present Law Adjustments					
	FY 2016				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	5.00	\$2,430	\$0	\$0	\$2,430
Executive Implementation of 2015 Pay Increase		6,326	-	-	6,326
Fully Fund 2015 Legislatively Authorized FTE		-	-	-	-
Other		(8,313)	(25)	-	(8,338)
<b>Personal Services Present Law Adjustments</b>	<b>5.00</b>	<b>\$443</b>	<b>(\$25)</b>	<b>\$0</b>	<b>\$418</b>
	FY 2017				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	5.00	\$2,430	\$0	\$0	\$2,430
Executive Implementation of 2015 Pay Increase		6,326	-	-	6,326
Fully Fund 2015 Legislatively Authorized FTE		-	-	-	-
Other		(8,771)	2	-	(8,769)
<b>Personal Services Present Law Adjustments</b>	<b>5.00</b>	<b>(\$15)</b>	<b>\$2</b>	<b>\$0</b>	<b>(\$13)</b>

DP 99 - LEG. Present Law -

Legislative Present Law Adjustments				
	FY 2016			
CP 99 Item	General Fund	State Special	Federal Special	Total Funds
SWPLA Fixed Costs	\$51,110	(\$2,915)		\$48,195
<b>Legislative Present Law Adjustments</b>	<b>\$51,110</b>	<b>(\$2,915)</b>	<b>\$0</b>	<b>\$48,195</b>
	FY 2017			
CP 99 Item	General Fund	State Special	Federal Special	Total Funds
SWPLA Fixed Costs	\$27,691	(\$2,942)		\$24,749
<b>Legislative Present Law Adjustments</b>	<b>\$27,691</b>	<b>(\$2,942)</b>	<b>\$0</b>	<b>\$24,749</b>