

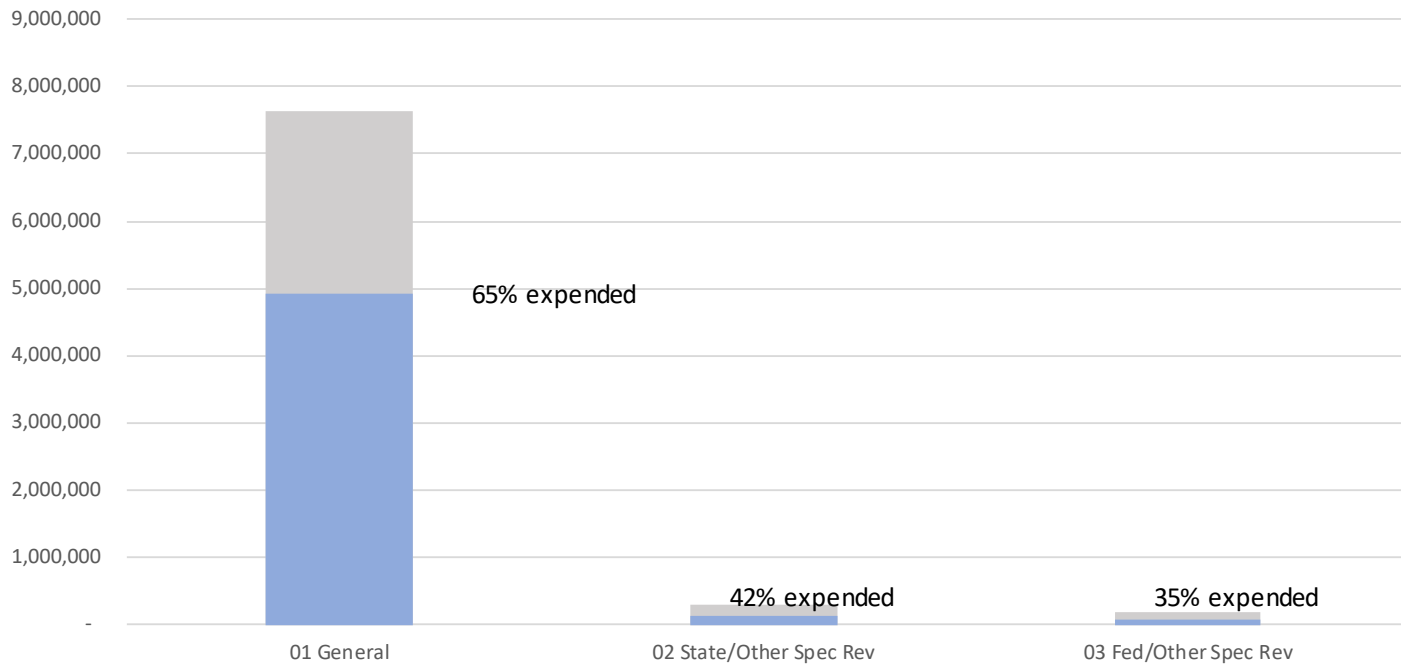
**School for the Deaf & Blind** has \$8,233,300 in total authority, \$8,092,139 (98%) is HB 2 authority

**63%** of the agency's total HB2 budget has been expended, **63%** is the 5 year average of actual expenditures

## HB 2 Expenditures

### Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	7,190,942	4,418,916	61%
Operating Expenses	871,746	656,548	75%
Transfers-out	1,000	1,000	100%
Debt Service	28,451	28,450	100%
Agency Program	Budgeted	Expended	% Expended
01 Administration Program	613,545	397,801	65%
02 General Services	493,984	395,470	80%
03 Student Services	1,676,081	1,087,454	65%
04 Education	5,308,529	3,224,189	61%
<b>Total</b>	<b>8,092,139</b>	<b>5,104,914</b>	<b>63%</b>

The majority of the Montana School for the Deaf and Blind's (MSDB) HB 2 modified budget is from general fund, at 94.2%. State and federal special revenues make up the remaining percentage, with state special revenue accounting for 3.5% of funding and federal special revenue accounting for 2.3% of funding. State special revenue for the MSDB is primarily from school trust interest and income. Sources of federal funds include the National School Lunch Program, which provides subsidized meals for low-income students, and the Education Consolidation and Improvement Act Chapter I which provides federal funds to assist state and local educational agencies to meet the needs of educationally deprived students.

MSDB's HB 2 modified budget was 63.0% expended as of the beginning of March 2020, and general fund was 65.5% expended. However, state special revenue was only 42.0% expended and federal special revenue was only 35.3% expended. These lower percentages expended are due to the timing of grant awards. The state special revenue funds are mostly for the trust land grant funds, which vary quarter to quarter depending upon land usage. Historically, the third quarter of the year is the highest distribution, due to yearly grazing rights fees which are collected in January. According to the agency, federal special revenue funds are requested as the duties are performed. Most have not been requested yet, which is usually done at the beginning of April.

The General Services Program was 80.0% expended, due to a one-time payment for insurance and a large property tax payment. The insurance payment, the property tax bill, workers compensation, the statewide cost allocation plan (SWCAP), accounting system (SABHRS) fees, and human resources payments for MSDB are paid entirely by the General Services Program and are paid at the beginning of the fiscal year. Due to these payments, operating expenses were also slightly higher than anticipated at this point in the fiscal year, at 75.3%. Overall personal services for the agency were 61.4% expended, which is consistent with historical expenditures for this point in the fiscal year.

## HB 2 Modifications

### Negative modifications vs. positive modifications, by program

The net budget modifications were \$0.

Agency Program	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
01 Administration Program	613,545	613,545	-
02 General Services	493,984	493,984	-
03 Student Services	1,676,081	1,676,081	-
04 Education	5,308,529	5,308,529	-
Expenditure Account	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
Personal Services	7,190,942	7,190,942	-
Operating Expenses	871,746	871,746	-
Transfers-out	1,000	1,000	-
Debt Service	28,451	28,451	-
Fund Type	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
01 General	7,622,625	7,622,625	-
02 State/Other Spec Rev	287,239	287,239	-
03 Fed/Other Spec Rev	182,275	182,275	-
<b>Total</b>	<b>8,092,139</b>	<b>8,092,139</b>	<b>-</b>

The Montana School for the Deaf and Blind did not have any budget modifications since December 2019.