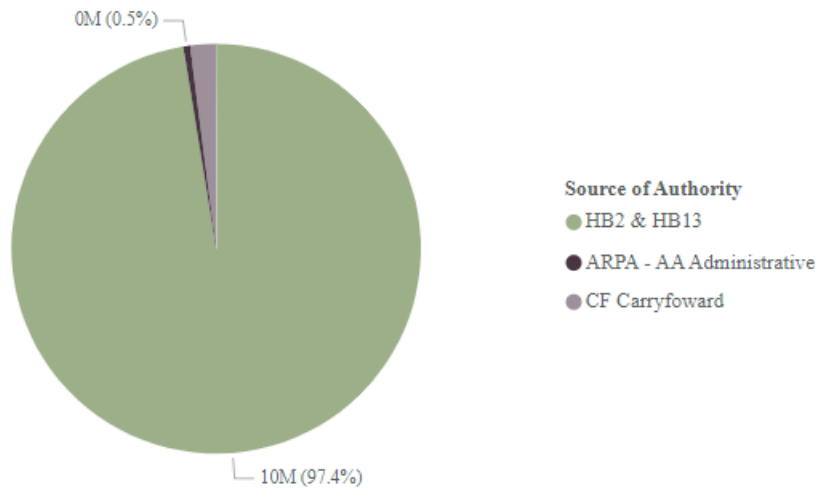


# MONTANA SCHOOL FOR THE DEAF AND BLIND

## TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the Montana School for the Deaf and Blind (MSDB) is shown in the pie chart below. HB 2 and HB 13 provide 97.4% of the total authority for this agency. All types of appropriation authority for this agency are described below, including total budget and the percent expended by source of authority.

**Total Modified Budget by Source of Authority**



Source of Authority	Modified Budget	Expended Budget	% Expended
HB2 & HB13	9,612,548	9,488,817	98.7%
CF Carryforward	201,099	201,099	100.0%
ARPA	51,200	48,422	94.6%
<b>Total</b>	<b>9,864,846</b>	<b>9,738,337</b>	<b>98.7%</b>

The Montana School for the Deaf and Blind has total budgeted authority of approximately \$9.9 million for FY 2024, of which approximately \$9.6 million is HB 2 spending authority. The remainder of MSDB’s spending authority, which accounts for 2.6% of the budget, is made up of carryforward and Covid-19 spending authority.

## Carryforward Authority

MSDB has approximately \$201,000 in carryforward authority for FY 2024, of which 100.0% was expended as of fiscal year end 2024. MSDB reports that carryforward funds were used for campus

safety such as surveillance cameras and fire suppression testing, as well as for maintenance projects including updating HVAC units and purchasing a new ice machine for the dining room.

### **COVID Authority**

For FY 2024, MSDB had approximately \$51,000 of federal coronavirus relief funds through the American Rescue Plan Act (ARPA), which were appropriated in HB 632 during the 2021 Legislative Session. As of the end of FY 2024, MSDB had expended approximately \$48,000 or 95.0% of this appropriation. The funds must be obligated by September 2024 but remain available for expenditure beyond the obligation deadline.

## HB 2 BUDGET MODIFICATIONS

The following chart shows the HB 2 budget as passed by the legislature, including the pay plan, and the HB 2 modified budget from June 1, 2024, through the end of FY 2024. Net modifications to the budget include operating plan changes from one expenditure account to another, program transfers, reorganizations, and agency transfers of authority. The **positive modifications** and **negative modifications** are shown by program, expenditure account, and fund type.

### Legislative Budget Compared to Modified Budget - HB 2 Only

Agency Name	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
⊞ School for the Deaf & Blind	9,612,548	0	9,612,548	0	9,612,548
<b>Total</b>	<b>9,612,548</b>	<b>0</b>	<b>9,612,548</b>	<b>0</b>	<b>9,612,548</b>

Acct & Lvl 1 DESC	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
⊞ 61000 Personal Services	8,583,312	-30,000	8,553,312	-134,500	8,418,812
⊞ 62000 Operating Expenses	999,785	30,000	1,029,785	134,500	1,164,285
⊞ 68000 Transfers-out	1,000		1,000		1,000
⊞ 69000 Debt Service	28,451		28,451		28,451

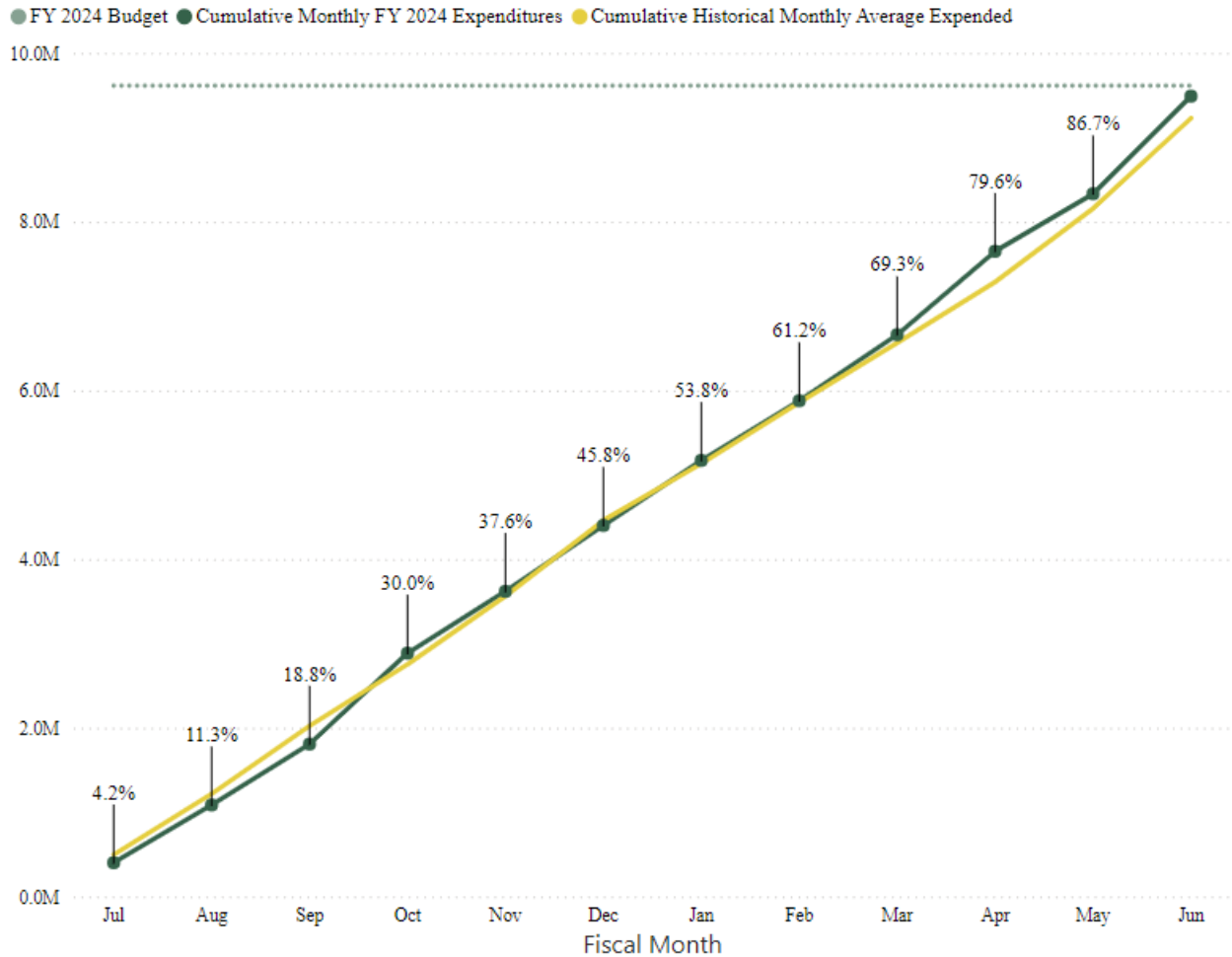
Fund Type	HB 2 Budget	Modified Budget	Net Modifications
⊞ 01 General	9,107,127	9,107,127	0
⊞ 02 State/Other Spec Rev	304,975	304,975	
⊞ 03 Fed/Other Spec Rev	200,446	200,446	
<b>Total</b>	<b>9,612,548</b>	<b>9,612,548</b>	<b>0</b>

The Montana School for the Deaf and Blind had one budget modification to its HB 2 budget in the fiscal year end period, which moved \$135,000 from personal services to operating expenses to pay for technological and maintenance projects, as well as major repairs.

## HB 2 APPROPRIATION AUTHORITY

The following chart shows the appropriated budget for the agency compared to expenditures through the end of FY 2024.

### Monthly Expenditures Compared to Historical Average



Program Name	Modified Budget	Expended Budget	% Expended
01 ADMINISTRATION PROGRAM	730,381	728,601	99.8%
02 GENERAL SERVICES	649,075	645,845	99.5%
03 STUDENT SERVICES	2,140,330	2,085,610	97.4%
04 EDUCATION	6,092,762	6,028,760	98.9%
<b>Total</b>	<b>9,612,548</b>	<b>9,488,817</b>	<b>98.7%</b>

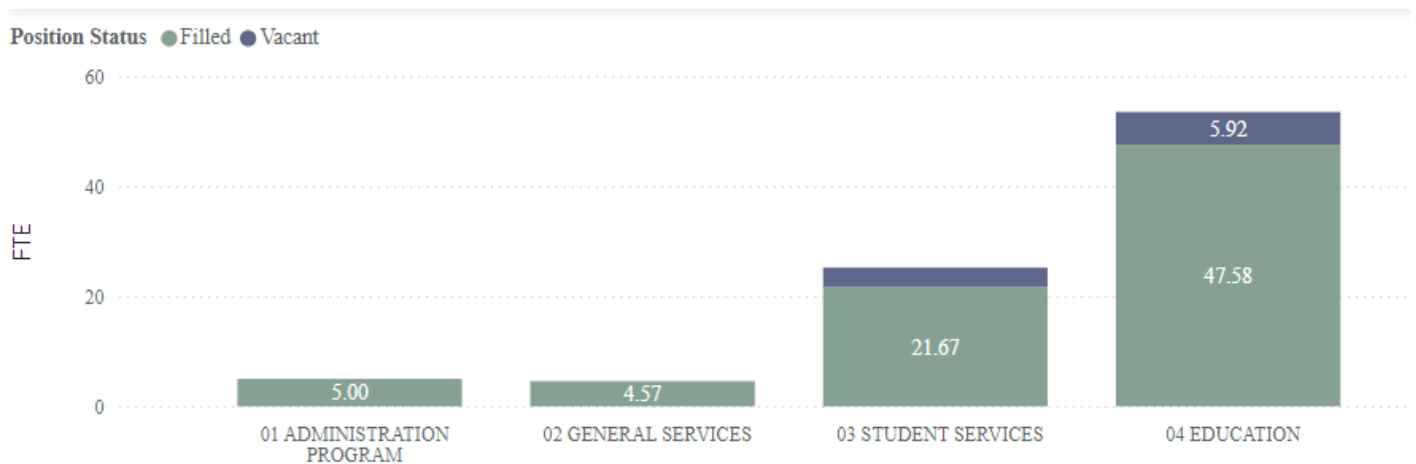
Expenditure Type	Modified Budget	Expended Budget	% Expended
Personal Services	8,418,812	8,376,339	99.5%
Operating Expenses	1,164,285	1,084,027	93.1%
Transfers-out	1,000		
Debt Service	28,451	28,450	100.0%
<b>Total</b>	<b>9,612,548</b>	<b>9,488,817</b>	<b>98.7%</b>

Fund Type	Modified Budget	Expended Budget	% Expended
01 General	9,107,127	9,000,730	98.8%
02 State/Other Spec Rev	304,975	293,441	96.2%
03 Fed/Other Spec Rev	200,446	194,646	97.1%
<b>Total</b>	<b>9,612,548</b>	<b>9,488,817</b>	<b>98.7%</b>

The Montana School for the Deaf and Blind’s HB 2 modified budget for FY 2024 is made up primarily of general fund, at 94.7%. The remainder of the budget is made up of 3.2% state special revenue and 2.1% federal special revenue. MSDB expended 98.7% of its HB 2 modified budget as of fiscal year end of 2024, which is consistent with historical expenditures for this point in the fiscal year.

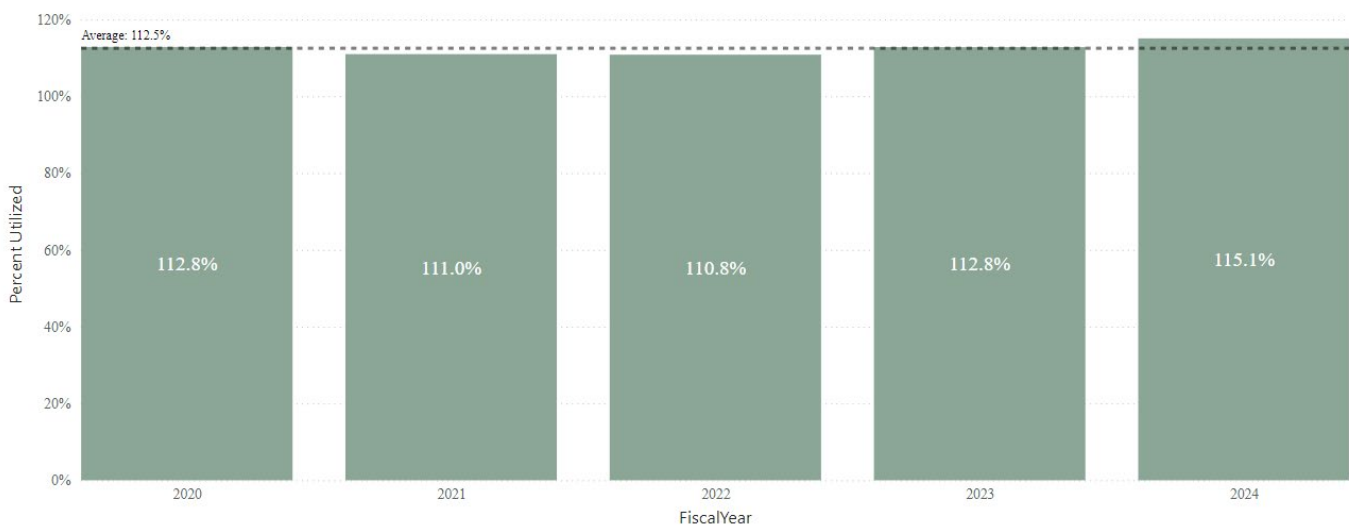
## PERSONAL SERVICES

Personal services are approximately \$8.4 million or 88.0% of the HB 2 modified budget for FY 2024, with 99.5% of that amount expended as of fiscal year end. MSDB has 88.28 FTE, of which 9.46 FTE, or 10.7%, were vacant as of the end of FY 2024. MSDB did not utilize contracted labor, but the agency has paid a small amount of overtime in FY 2024 due to vacant Residential Advisor positions. Some MSDB students reside on campus, which requires 24/7 staffing in the residential program. The chart below shows the filled and vacant FTE within the agency as of fiscal year end.



The percentage of FTE hours utilized through fiscal year end of 2024 was 115.1%. MSDB has historically utilized over 100.0% of the hours budgeted due to how education employee hours are budgeted. These employees are budgeted at 2,080 hours, which is equivalent to 1.00 FTE, in the state budgeting system (IBARS), but they are then listed in the state accounting system (SABHRS) as 0.73 FTE. The rates in IBARS are the employee’s True Hourly Rate, but since most of the educational employees spread their salary over the full year, the Spread Hourly Rate is then listed in the state accounting system. The Spread Hourly Rate calculation takes the True Hourly Rate multiplied by the number of contract days and hours per day divided by 2,080 hours. Due to the nature of this calculation, a utilization rate over 100.0% is not uncommon since the education employees are working as a standard 1.00 FTE during the active school year.

The chart below shows the hourly utilization percentage for the Montana School for the Deaf and Blind between June 1 and July 1 for each fiscal year when compared to the available hours for the same time period. The median amount of time positions remain vacant is about 2.5 months, with the length of vacancies ranging from a few months to over a year.



The table below shows the vacant FTE in each division, the number of months each position has been vacant, and the midpoint hourly pay rate. Of the 9.69 FTE that are vacant, 6.46 FTE have been vacant for six months or less.

## Vacant Positions Report

	FTE	Median Months Vacant	Market Midpoint (Hourly)
⊖ 51130 SCHOOL FOR THE DEAF AND BLIND	9.69	0.62	
⊖ 03 STUDENT SERVICES	3.54	0.34	9.08
⊖ Administrative Assistant 2	0.77	0.62	18.15
⊖ BD OF EDUCATION-PROF	2.00	0.07	
⊖ Licensed Practical Nurse 2	0.77	6.03	23.39
⊖ 04 EDUCATION	6.15	3.05	
⊖ BD OF EDUCATION-PARAPROF	0.73	78.56	
⊖ Board of Education - Prof	0.23	12.00	
⊖ OTHER/PROF-PROF	0.73	7.41	
⊖ Teacher - MSDB	1.54	0.07	
⊖ TEACHER-MSDB	2.92	1.56	
<b>Total</b>	<b>9.69</b>	<b>0.62</b>	

## Other Issues

The Montana School of the Deaf and Blind did not have any budget amendments, operating plan changes, or program transfers that require reporting to the Legislative Finance Committee.