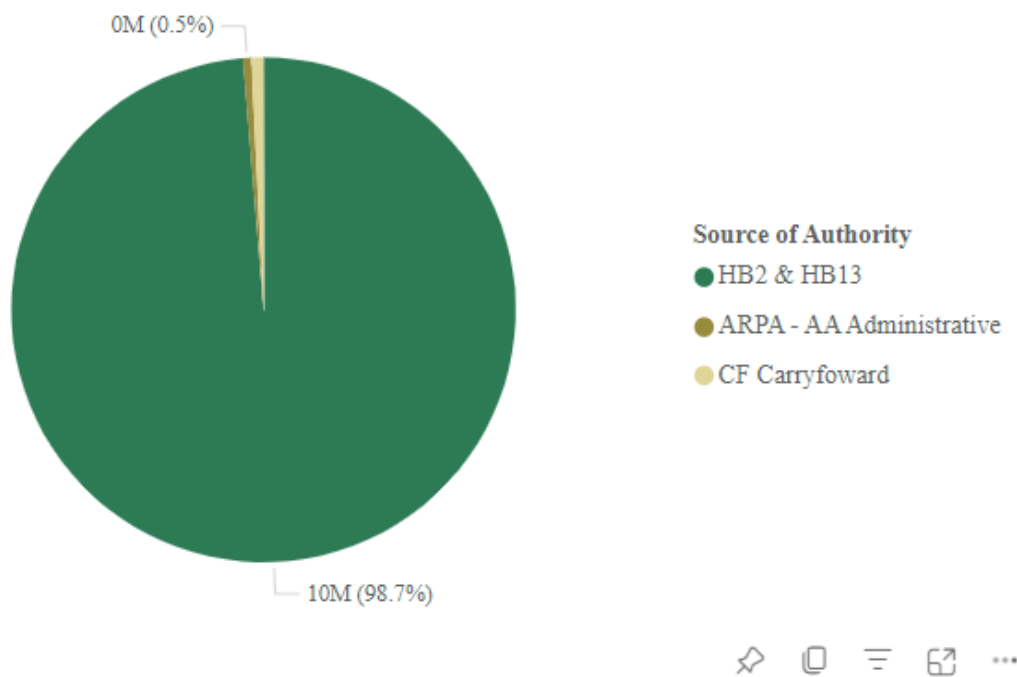


MONTANA SCHOOL FOR THE DEAF AND BLIND

TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the Montana School for the Deaf and Blind is shown in the pie chart below. HB 2 and HB 13 provide 98.7% 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	8,332,283	86.7%
CF Carryforward	76,591	76,591	100.0%
ARPA	51,200	34,884	68.1%
Total	9,740,338	8,443,757	86.7%

The Montana School for the Deaf and Blind (MSDB) has total budgeted authority of approximately \$9.7 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 only 1.3% of the budget, is made up of carryforward and Covid-19 spending authority.

Carryforward Authority

MSDB has approximately \$77,000 in carryforward authority for FY 2024, of which 100.0% was expended as of May 31, 2024. MSDB reports that carryforward funds were used to make improvements to buildings and to purchase equipment, including air conditioning units, new doors, snow removal equipment, and cabling for a strobe project.

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 May 31, 2024, MSDB had expended approximately \$35,000 or 68.1% 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 March 1, 2024, through May 31, 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		9,612,548	0	9,612,548
Total	9,612,548		9,612,548	0	9,612,548

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

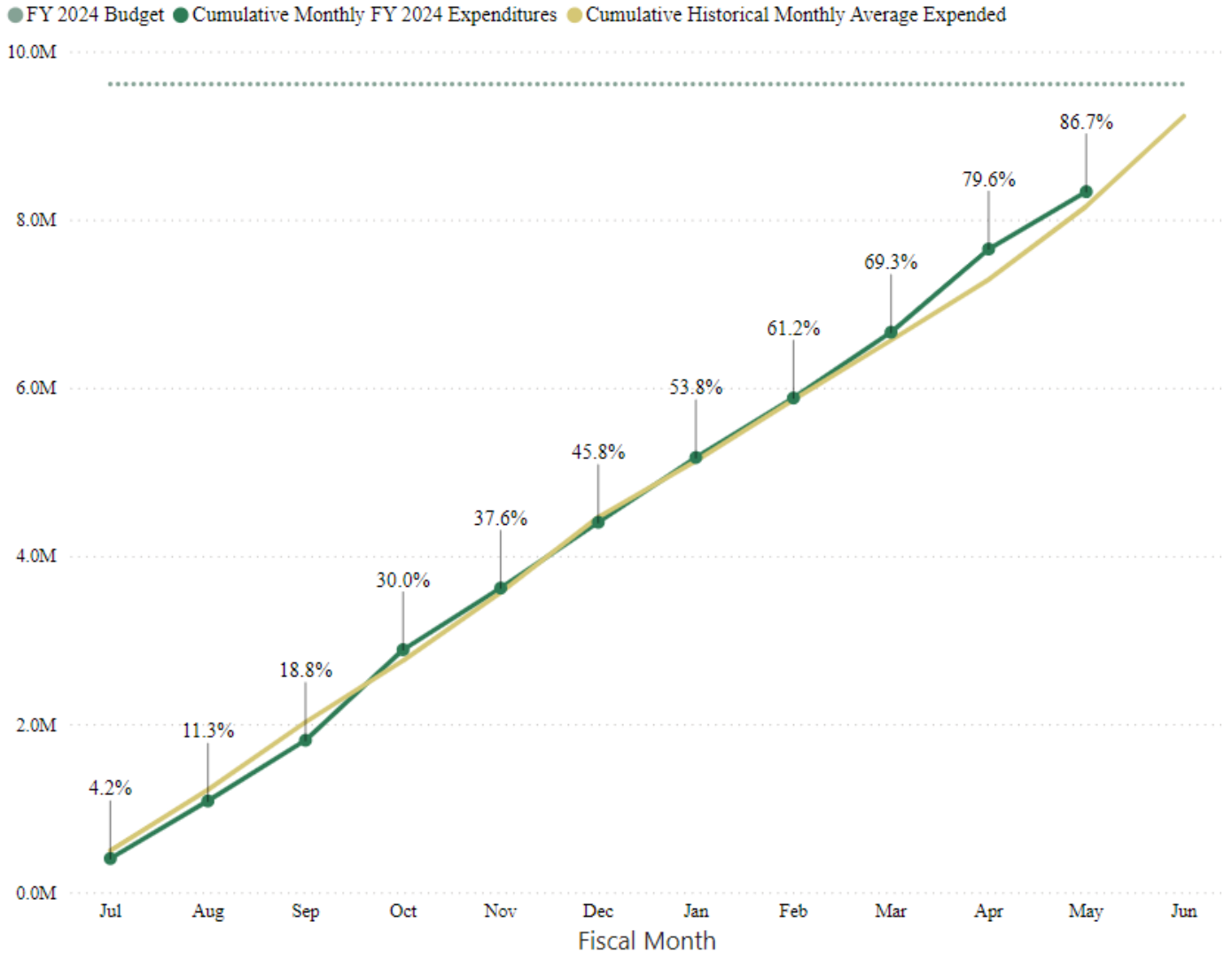
Fund Type	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
☐ 01 General	9,107,127		9,107,127	0	9,107,127
☐ 02 State/Other Spec Rev	304,975		304,975		304,975
☐ 03 Fed/Other Spec Rev	200,446		200,446		200,446

The Montana School for the Deaf and Blind had one budget modification to its HB 2 budget between March 1, 2024 and May 31, 2024, which moved \$30,000 from personal services to operating expenses to pay for vehicle rentals, fuel, and increases to annual subscription costs.

HB 2 APPROPRIATION AUTHORITY

The following chart shows the appropriated budget for the agency compared to expenditures through May 31, 2024.

Monthly Expenditures Compared to Historical Average



Program Name	Modified Budget	Expended Budget	% Expended
01 ADMINISTRATION PROGRAM	698,381	646,901	92.6%
02 GENERAL SERVICES	591,075	590,690	99.9%
03 STUDENT SERVICES	2,025,330	1,866,392	92.2%
04 EDUCATION	6,297,762	5,228,300	83.0%
Total	9,612,548	8,332,283	86.7%

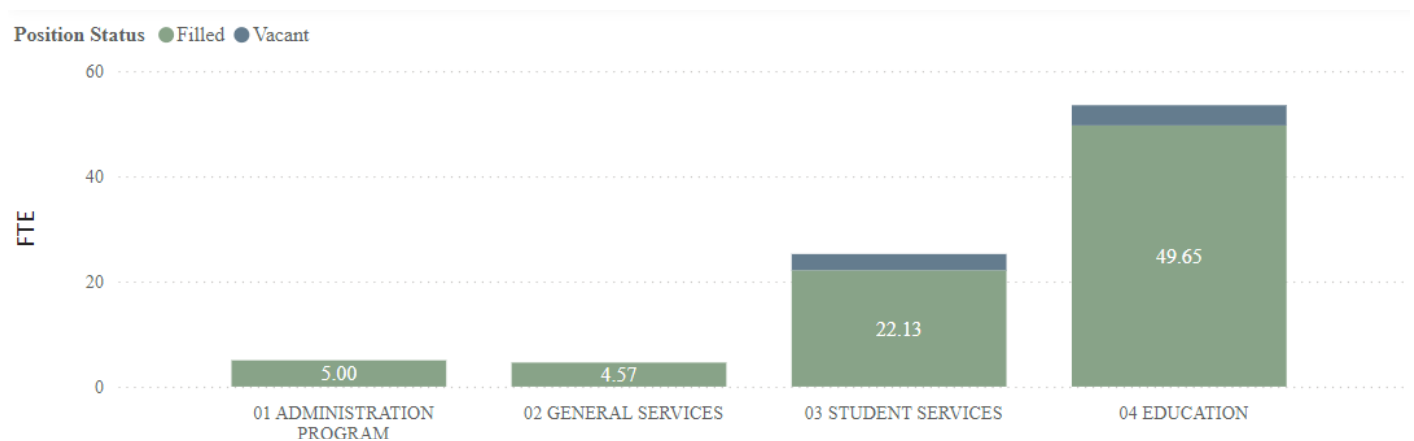
Expenditure Type	Modified Budget	Expended Budget	% Expended
Debt Service	28,451	28,450	100.0%
Transfers-out	1,000		
Operating Expenses	1,029,785	972,476	94.4%
Personal Services	8,553,312	7,331,356	85.7%
Total	9,612,548	8,332,283	86.7%

Fund Type	Modified Budget	Expended Budget	% Expended
01 General	9,107,127	7,991,369	87.7%
02 State/Other Spec Rev	304,975	160,240	52.5%
03 Fed/Other Spec Rev	200,446	180,674	90.1%
Total	9,612,548	8,332,283	86.7%

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 86.7% of its HB 2 modified budget as of May 31, 2024, which is consistent with historical expenditures for this point in the fiscal year.

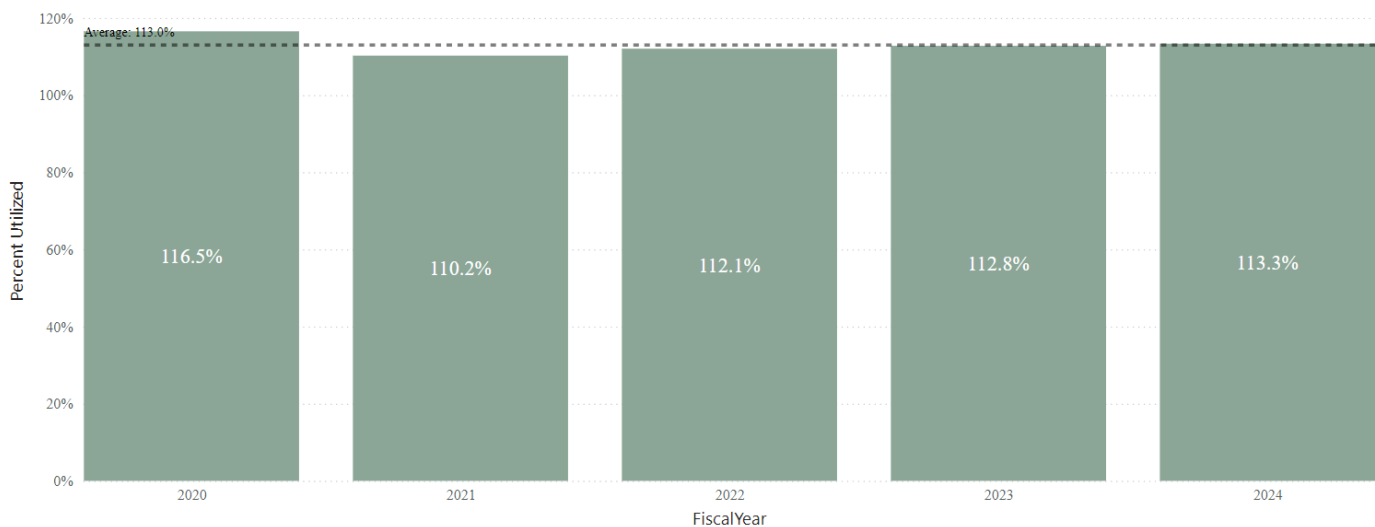
PERSONAL SERVICES

Personal services are approximately \$8.6 million or 89.0% of the HB 2 modified budget for FY 2024, with 85.7% of that amount expended as of May 31, 2024. MSDB has 88.28 FTE, of which 6.93 FTE, or 7.9%, were vacant as of May 1, 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 May 1, 2024.



The percentage of FTE hours utilized through May 1, 2024 was 113.3%. 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 July 1 and May 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 6.93 FTE that are vacant, 1.54 FTE have been vacant for four months or less.

Vacant Positions Report



	FTE	Median Months Vacant	Market Midpoint (Hourly)
☐ 51130 SCHOOL FOR THE DEAF AND BLIND	6.93	4.03	
☐ 04 EDUCATION	3.85	5.41	
BD OF EDUCATION-PARAPROF	0.73	76.56	
TEACHER-MSDB	1.46	5.52	
OTHER/PROF-PROF	0.73	5.41	
BD OF EDUCATION-PROF	0.93	4.03	
☐ 03 STUDENT SERVICES	3.08	3.11	17.73
Residential Advisor	0.77	20.49	16.44
Licensed Practical Nurse 2	0.77	4.03	23.39
Food Preparer 1	0.77	2.20	13.89
Residential Advisor 2	0.77	1.05	19.02
Total	6.93	4.03	

Other Issues

Required Reports

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.