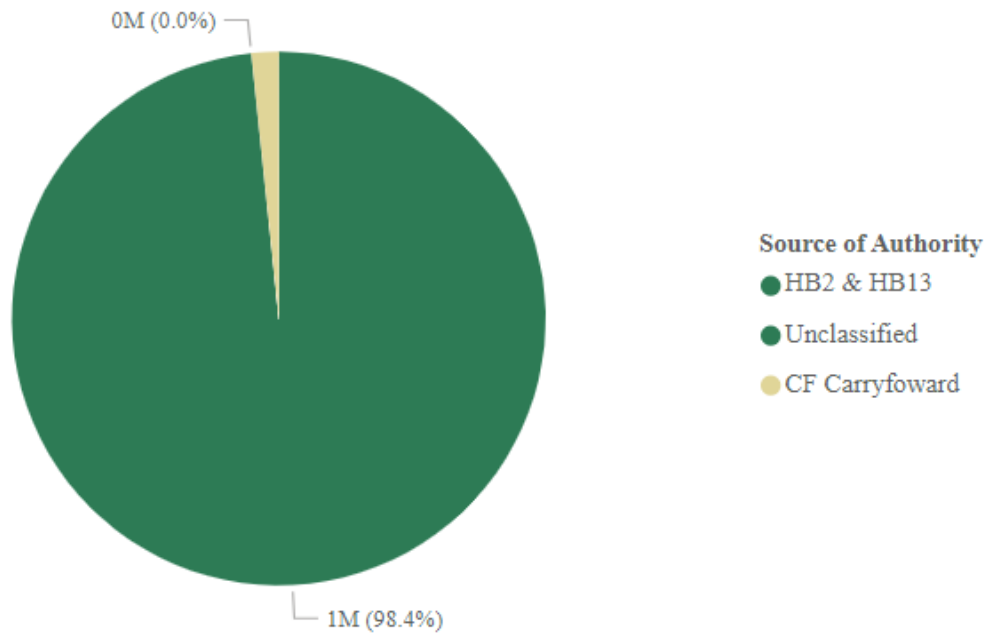


BOARD OF PUBLIC EDUCATION

TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the Board of Public Education is shown in the pie chart below. HB 2 and HB 13 provided 98.4% of the total authority for this agency.

Total Modified Budget by Source of Authority



Source of Authority	Modified Budget	Expended Budget	% Expended
HB2 & HB13	582,188	252,131	43.3%
CF Carryforward	9,721		
Unclassified	14		
Total	591,923	252,131	42.6%

HB 2 & HB 13

The Board of Public Education has total budgeted authority of approximately \$592,000 for FY 2024, of which approximately \$252,000 or 42.6% was expended as of February 29, 2024.

Carryforward Authority

BPE has approximately \$10,000 in carryforward authority for FY 2024, of which 0.0% was expended as of February 29, 2024.

Unclassified

The Board of Public Education has unclassified appropriation authority of \$14 because of lower workers' compensation premiums. Per 39-71-403(1)(b)(iv), MCA, when workers' compensation premiums are lower than the previous year, state agencies shall reduce personal services appropriations by the amount of the premium reduction. To track the changes in appropriation authority, total appropriations are not reduced, instead the Governor's Office of Budget and Program Planning (OBPP) requires state agencies to:

- Reduce HB 2, statutory, and proprietary appropriations
- Create a separate offsetting entry on the financial statements in the same amount using an identifying number for workers' compensation entries

The offsetting entries are identified as "frozen" appropriations, which means the appropriations will not be spent unless authorized by OBPP.

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 December 1, 2023, through February 29, 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	HB 2 Budget	Modified Budget	Net Modifications
Board of Public Education	582,202	582,188	-14
Total	582,202	582,188	-14

Expenditure Type	HB 2 Budget	Modified Budget	Net Modifications
61000 Personal Services	264,502	264,488	-14
62000 Operating Expenses	317,700	317,700	
Total	582,202	582,188	-14

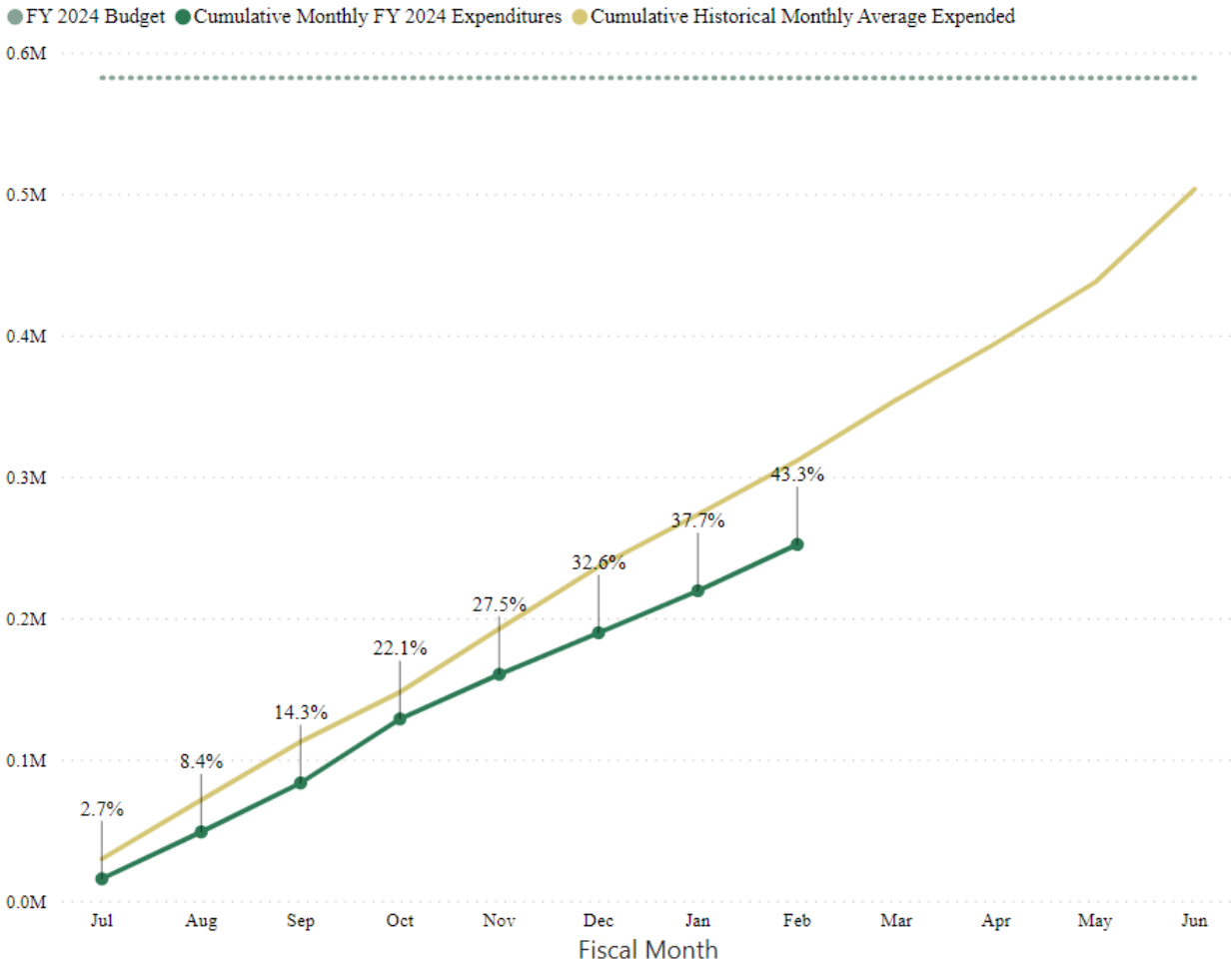
Fund Type	HB 2 Budget	Modified Budget	Net Modifications
01 General	576,454	576,445	-9
02 State/Other Spec Rev	5,748	5,743	-5
Total	582,202	582,188	-14

The Board of Public Education had one modification to its HB 2 budget from December 1, 2023, through February 29, 2024 as a result of lower workers' compensation premiums.

HB 2 APPROPRIATION AUTHORITY

The following chart shows the appropriated budget for the agency compared to expenditures through February 29, 2024.

Monthly Expenditures Compared to Historical Average



Program Name	Modified Budget	Expended Budget	% Expended
⊕ 01 K-12 EDUCATION	582,188	252,131	43.3%
Total	582,188	252,131	43.3%

Expenditure Type	Modified Budget	Expended Budget	% Expended
⊕ Operating Expenses	317,700	93,482	29.4%
⊕ Personal Services	264,488	158,649	60.0%
Total	582,188	252,131	43.3%

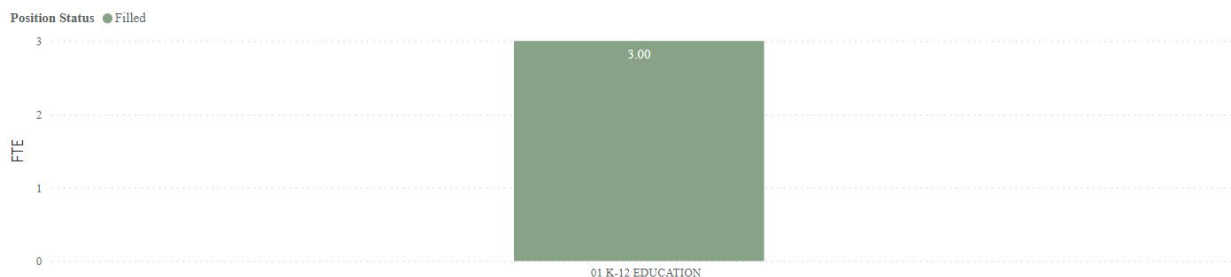
Fund Type	Modified Budget	Expended Budget	% Expended
⊕ 01 General	576,445	252,131	43.7%
⊕ 02 State/Other Spec Rev	5,743		
Total	582,188	252,131	43.3%

The Board of Public Education’s HB 2 modified budget for FY 2024 is made up of approximately 99.0% general fund. HB 403 (2023 Session) changed the funding sources for the Board of Public Education such that it is now fully funded by general fund. However, HB 13 (2023 Session) provided the Board of Public Education with state special revenue for the pay plan, but the agency no longer has the spending authority for this state special revenue. The agency has worked with the Governor’s Office of Budget and Program Planning to utilize a personal services contingency if the current budget is unable to support the implementation of the pay plan.

The Board of Public Education expended approximately \$252,000 or 43.3% of the modified HB 2 budget, which is below the historical five-year average of 53.5%. HB 2 authority provided an appropriation to the agency related to HB 549 (2023 Session), but the agency did not receive its request of 2.00 FTE to support the implementation of HB 549. Funding received from HB 549 has been minimally spent, resulting in the lower than typical percentage expended.

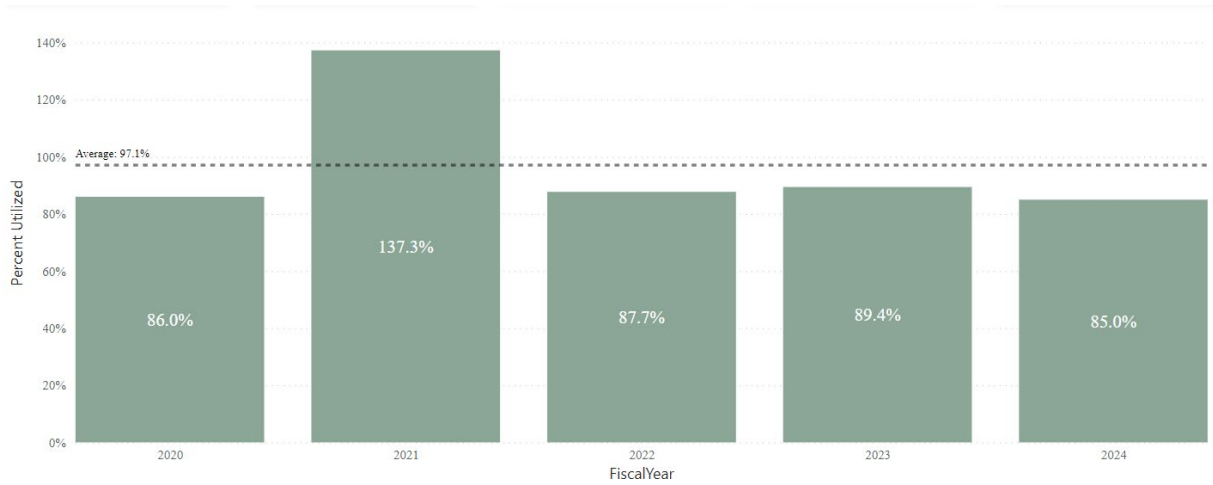
Personal Services

Personal services are approximately \$264,000 or 45.4% of the HB 2 modified budget for FY 2024, with 60.0% of that amount expended as of February 29, 2024. The agency has 3.00 HB 2 FTE and all positions were filled as of February 1, 2024. The following chart shows the filled and vacant FTE within the agency as of February 1, 2024.



The chart below shows the hourly utilization percentage for the Board of Public Education between July 1 and February 1 for each fiscal year. The percentage of FTE hours utilized through February 1,

2024 was 85.0%. Though the agency has not had any vacancies in FY 2024, the utilization percentage is currently under 100.0% due to one employee working half time.



The unusually high utilization percentage for this time period in FY 2021 was due to a retirement payout for the exiting executive director in February of 2021, which artificially inflated the utilization hours for that time period. The new executive director had already been hired, so the combined regular hours for that position and the hours recorded for the retirement payout resulted in a utilization greater than 100.0%.

OTHER ISSUES

Required Reports

The Board of Public Education did not have any budget amendments, operating plan changes, or program transfers that require reporting to the Legislative Finance Committee.