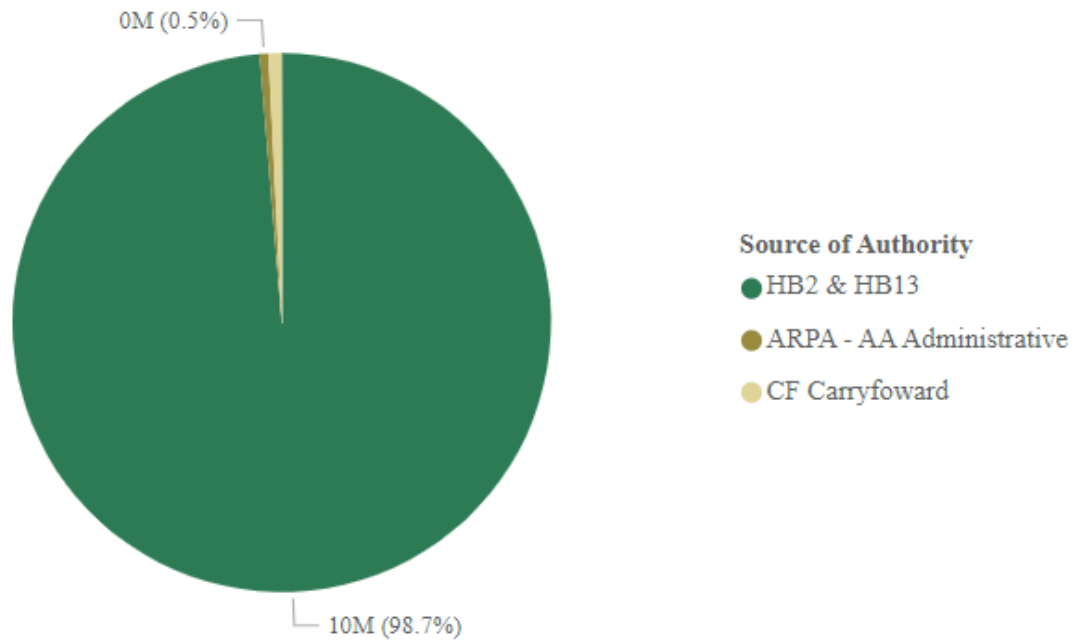


MONTANA SCHOOL FOR THE DEAF AND BLIND

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	5,878,652	61.2%
CF Carryforward	76,591	76,591	100.0%
ARPA	51,200		
Total	9,740,338	5,955,242	61.1%

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 authority.

Carryforward Authority

MSDB has approximately \$77,000 in carryforward authority for FY 2024, of which 100.0% was expended as of February 29, 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

MSDB received 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 February 29, 2024, MSDB had expended 0.0% of this appropriation. The funds are available for expenditure through September 2024.

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

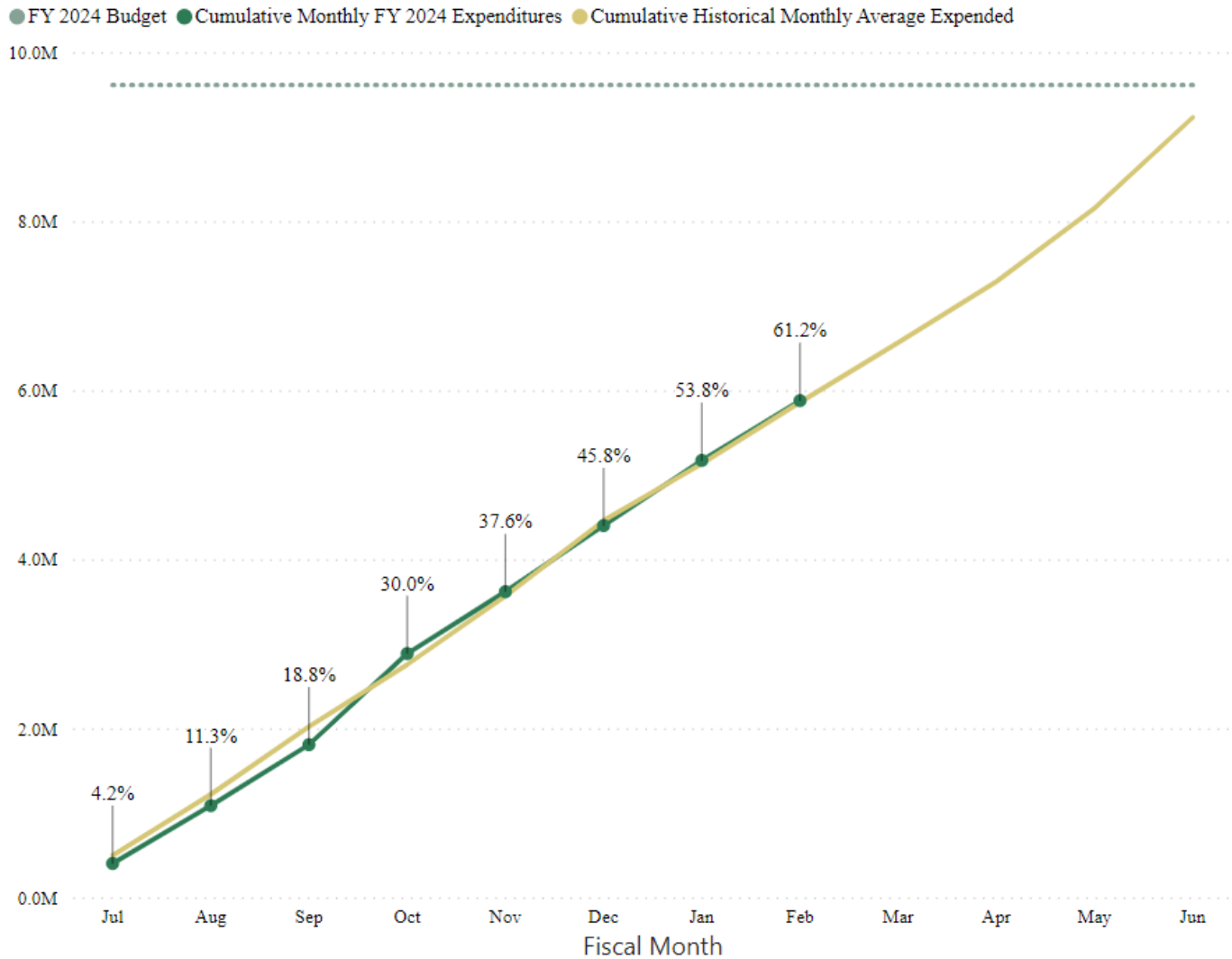
Agency Name	HB 2 Budget	Modified Budget	Net Modifications
☐ School for the Deaf & Blind	9,612,548	9,612,548	
Total	9,612,548	9,612,548	
Expenditure Type	HB 2 Budget	Modified Budget	Net Modifications
☐ 61000 Personal Services	8,583,312	8,583,312	
☐ 62000 Operating Expenses	999,785	999,785	
☐ 68000 Transfers-out	1,000	1,000	
☐ 69000 Debt Service	28,451	28,451	
Total	9,612,548	9,612,548	
Fund Type	HB 2 Budget	Modified Budget	Net Modifications
☐ 01 General	9,107,127	9,107,127	
☐ 02 State/Other Spec Rev	304,975	304,975	
☐ 03 Fed/Other Spec Rev	200,446	200,446	
Total	9,612,548	9,612,548	

The Montana School for the Deaf and Blind did not make any modifications to its HB 2 budget between December 1, 2023 and February 29, 2024.

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 ADMINISTRATION PROGRAM	698,381	477,648	68.4%
⊕ 02 GENERAL SERVICES	591,075	417,354	70.6%
⊕ 03 STUDENT SERVICES	2,025,330	1,294,247	63.9%
⊕ 04 EDUCATION	6,297,762	3,689,403	58.6%
Total	9,612,548	5,878,652	61.2%

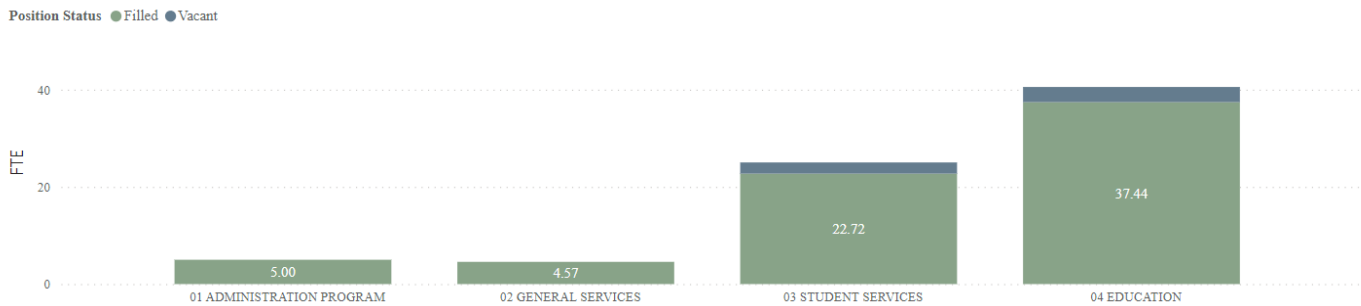
Expenditure Type	Modified Budget	Expended Budget	% Expended
⊕ Personal Services	8,583,312	5,139,481	59.9%
⊕ Operating Expenses	999,785	739,171	73.9%
⊕ Transfers-out	1,000		
⊕ Debt Service	28,451		
Total	9,612,548	5,878,652	61.2%

Fund Type	Modified Budget	Expended Budget	% Expended
⊕ 01 General	9,107,127	5,767,600	63.3%
⊕ 02 State/Other Spec Rev	304,975	99,890	32.8%
⊕ 03 Fed/Other Spec Rev	200,446	11,162	5.6%
Total	9,612,548	5,878,652	61.2%

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 61.2% of its HB 2 modified budget as of February 29, 2024, which is consistent with historical expenditures for this point in the fiscal year.

PERSONAL SERVICES

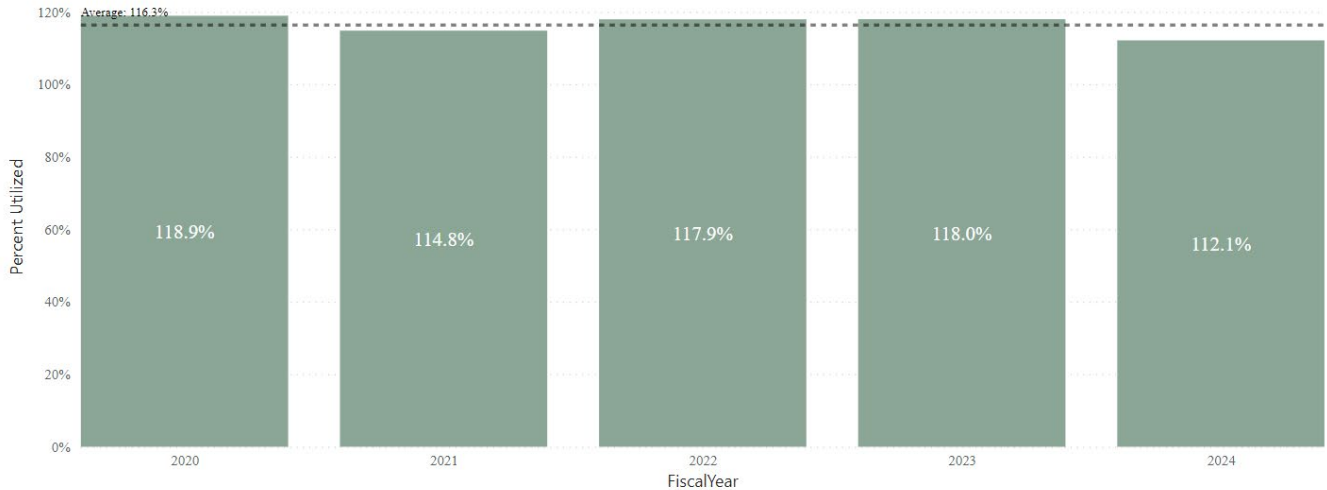
Personal services are approximately \$8.6 million or 89.3% of the HB 2 modified budget for FY 2024, with 59.9% of that amount expended as of February 29, 2024. MSDB has 75.16 FTE, of which 5.43 FTE, or 7.2%, were vacant as of February 1, 2024. MSDB did not utilize contracted labor, but the agency has 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 February 1, 2024.



The percentage of FTE hours utilized through February 1, 2024 was 112.1%. MSDB has historically utilized over 100.0% of the hours budgeted due to how education employee hours are budgeted. These employees are budgeted at 2080 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 2080 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 February 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 5.43 FTE that are vacant, 3.20 FTE have been vacant for four months or less (since November 2023).

Vacant Positions Report



DEPT NUM/NAME	FTE	Median Months Vacant	Market Midpoint (Hourly)
51130 SCHOOL FOR THE DEAF AND BLIND	5.43	2.46	
03 STUDENT SERVICES	2.31	1.08	23.39
Licensed Practical Nurse 2	1.54	1.08	23.39
Residential Advisor	0.77	17.54	16.44
04 EDUCATION	3.12	4.75	
BD OF EDUCATION-PARAPROF	0.73	73.61	
BD OF EDUCATION-PROF	0.93	1.08	
OTHER/PROF-PROF	0.73	2.46	
TEACHER-MSDB	0.73	7.05	
Total	5.43	2.46	

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.