

**Agency Budget Comparison**

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Agency Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	14,464,824	15,225,628	760,804	5.26 %
Operating Expenses	1,486,236	1,791,047	304,811	20.51 %
Equipment & Intangible Assets	0	50,000	50,000	0.00 %
Transfers	2,000	2,000	0	0.00 %
Debt Service	56,902	56,902	0	0.00 %
<b>Total Expenditures</b>	<b>\$16,009,962</b>	<b>\$17,125,577</b>	<b>\$1,115,615</b>	<b>6.97 %</b>
General Fund	15,325,916	16,177,719	851,803	5.56 %
State/Other Special Rev. Funds	578,163	581,848	3,685	0.64 %
Federal Spec. Rev. Funds	365,280	366,010	730	0.20 %
<b>Total Funds</b>	<b>\$16,269,359</b>	<b>\$17,125,577</b>	<b>\$856,218</b>	<b>5.26 %</b>
<b>Total Ongoing</b>	<b>\$16,155,483</b>	<b>\$17,172,897</b>	<b>\$1,017,414</b>	<b>6.30 %</b>
<b>Total OTO</b>	<b>\$113,876</b>	<b>(\$47,320)</b>	<b>(\$161,196)</b>	<b>(141.55)%</b>

**Page Reference**

LFD 2023 Biennium Budget Analysis – E-121

**Agency Highlights**

<b>Montana School for the Deaf and Blind Major Budget Highlights</b>
<ul style="list-style-type: none"> <li>• The Montana School for the Deaf and Blind's 2023 biennium ongoing budget request is approximately \$1.1 million or 7.0% higher than the 2021 biennium budget. This increase includes:                             <ul style="list-style-type: none"> <li>◦ Increases for the statewide present law adjustments for personal services, fixed costs, and inflation/ deflation</li> <li>◦ A decrease for projected operating efficiencies achieved using ServiceNow software</li> <li>◦ A one-time-only increase in general fund to update outdated campus phone infrastructure</li> <li>◦ An ongoing general fund increase for maintenance of the new phone system</li> <li>◦ A one-time-only increase in general fund for student travel</li> <li>◦ A one-time-only increase in general fund for extracurricular activities</li> </ul> </li> </ul>

**Agency Actuals and Budget Comparison**

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Agency Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	83.47	83.47	83.47	83.47
Personal Services	7,163,564	7,164,093	7,300,731	7,493,218	7,732,410
Operating Expenses	846,006	639,198	847,038	907,980	883,067
Equipment & Intangible Assets	0	0	0	50,000	0
Transfers	1,000	1,000	1,000	1,000	1,000
Debt Service	28,450	28,451	28,451	28,451	28,451
<b>Total Expenditures</b>	<b>\$8,039,020</b>	<b>\$7,832,742</b>	<b>\$8,177,220</b>	<b>\$8,480,649</b>	<b>\$8,644,928</b>
General Fund	7,593,575	7,622,625	7,703,291	8,006,720	8,170,999
State/Other Special Rev. Funds	275,705	287,239	290,924	290,924	290,924
Federal Spec. Rev. Funds	169,740	182,275	183,005	183,005	183,005
<b>Total Funds</b>	<b>\$8,039,020</b>	<b>\$8,092,139</b>	<b>\$8,177,220</b>	<b>\$8,480,649</b>	<b>\$8,644,928</b>
<b>Total Ongoing</b>	<b>\$7,982,082</b>	<b>\$8,035,201</b>	<b>\$8,120,282</b>	<b>\$8,589,907</b>	<b>\$8,582,990</b>
<b>Total OTO</b>	<b>\$56,938</b>	<b>\$56,938</b>	<b>\$56,938</b>	<b>(\$109,258)</b>	<b>\$61,938</b>

Page Reference

LFD Budget Analysis E-122

Executive Budget Comparison

Executive Budget Comparison								
Budget Item	Approp. Fiscal 2021	Executive Budget Fiscal 2022	Legislative Budget Fiscal 2022	Leg — Exec. Difference Fiscal 2022	Executive Budget Fiscal 2023	Legislative Budget Fiscal 2023	Leg — Exec. Difference Fiscal 2023	Biennium Difference Fiscal 22-23
FTE	83.47	83.47	83.47	0.00	83.47	83.47	0.00	0.00
Personal Services	7,300,731	7,493,218	7,493,218	0	7,732,410	7,732,410	0	0
Operating Expenses	847,038	882,681	907,980	25,299	857,768	883,067	25,299	50,598
Equipment & Intangible Assets	0	78,005	50,000	(28,005)	28,005	0	(28,005)	(56,010)
Transfers	1,000	1,000	1,000	0	1,000	1,000	0	0
Debt Service	28,451	28,451	28,451	0	28,451	28,451	0	0
<b>Total Costs</b>	<b>\$8,177,220</b>	<b>\$8,483,355</b>	<b>\$8,480,649</b>	<b>(\$2,706)</b>	<b>\$8,647,634</b>	<b>\$8,644,928</b>	<b>(\$2,706)</b>	<b>(\$5,412)</b>
General Fund	7,703,291	8,009,426	8,006,720	(2,706)	8,173,705	8,170,999	(2,706)	(5,412)
State/other Special Rev. Funds	290,924	290,924	290,924	0	290,924	290,924	0	0
Federal Spec. Rev. Funds	183,005	183,005	183,005	0	183,005	183,005	0	0
<b>Total Funds</b>	<b>\$8,177,220</b>	<b>\$8,483,355</b>	<b>\$8,480,649</b>	<b>(\$2,706)</b>	<b>\$8,647,634</b>	<b>\$8,644,928</b>	<b>(\$2,706)</b>	<b>(\$5,412)</b>
<b>Total Ongoing</b>	<b>\$8,120,282</b>	<b>\$8,642,613</b>	<b>\$8,589,907</b>	<b>(\$52,706)</b>	<b>\$8,585,696</b>	<b>\$8,582,990</b>	<b>(\$2,706)</b>	<b>(\$55,412)</b>
<b>Total OTO</b>	<b>\$56,938</b>	<b>(\$159,258)</b>	<b>(\$109,258)</b>	<b>\$50,000</b>	<b>\$61,938</b>	<b>\$61,938</b>	<b>\$0</b>	<b>\$50,000</b>

The legislature adopted a budget that is approximately \$5,400 lower than the proposed executive budget for the 2023 biennium. There are two notable differences in the legislative budget as compared to the executive budget:

- The legislature split a new proposal for a new campus phone system into two change packages in order to designate the purchase of the system as one-time-only and provide an ongoing appropriation for the maintenance of the system
- A small reduction for the SWPLA fixed costs

Funding

The following table shows adopted agency funding by source of authority.

Total School For the Deaf & Blind Funding by Source of Authority 2023 Biennium Budget Request - School For the Deaf & Blind						
Funds	HB2 Ongoing	HB2 OTO	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
General Fund	16,225,039	(47,320)	0	0	16,177,719	94.47 %
State Special Total	581,848	0	0	0	581,848	3.40 %
Federal Special Total	366,010	0	0	0	366,010	2.14 %
Proprietary Total	0	0	0	0	0	0.00 %
Other Total	0	0	0	0	0	0.00 %
<b>Total All Funds</b>	<b>\$17,172,897</b>	<b>(\$47,320)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,125,577</b>	
<b>Percent - Total All Sources</b>	<b>100.28 %</b>	<b>(0.28)%</b>	<b>0.00 %</b>	<b>0.00 %</b>		

The primary functions for the Montana School for the Deaf and Blind are funded through HB 2 and the pay plan.

*HB 2 Funding*

MSDB's programs are funded primarily with general fund. State special revenue for the MSDB, mostly from school trust interest and income, supports a small portion of the MSDB's functions. Revenues from school trusts fluctuate based on the activities occurring on school lands. Students under the care of the MSDB may be Medicaid eligible and the school is reimbursed for those services covered by Medicaid. 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.

Unlike other public schools in Montana, MSDB does not have the ability to levy property taxes to support school programs.

**Budget Summary by Category**

The following table summarizes the total budget by base, present law adjustments, and new proposals. For a description of these categories, please see the [glossary](#).

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	7,646,353	7,646,353	15,292,706	94.53 %	8,120,282	8,120,282	16,240,564	94.83 %
SWPL Adjustments	460,024	453,107	913,131	5.64 %	460,024	453,107	913,131	5.33 %
PL Adjustments	8,534	8,534	17,068	0.11 %	8,534	8,534	17,068	0.10 %
New Proposals	(108,191)	63,005	(45,186)	(0.28)%	(108,191)	63,005	(45,186)	(0.26)%
<b>Total Budget</b>	<b>\$8,006,720</b>	<b>\$8,170,999</b>	<b>\$16,177,719</b>		<b>\$8,480,649</b>	<b>\$8,644,928</b>	<b>\$17,125,577</b>	

**Program Budget Comparison**

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	846,139	875,307	29,168	3.45 %
Operating Expenses	339,189	339,932	743	0.22 %
<b>Total Expenditures</b>	<b>\$1,185,328</b>	<b>\$1,215,239</b>	<b>\$29,911</b>	<b>2.52 %</b>
General Fund	1,178,671	1,208,517	29,846	2.53 %
State/Other Special Rev. Funds	6,657	6,722	65	0.98 %
<b>Total Funds</b>	<b>\$1,185,328</b>	<b>\$1,215,239</b>	<b>\$29,911</b>	<b>2.52 %</b>
<b>Total Ongoing</b>	<b>\$1,185,328</b>	<b>\$1,225,298</b>	<b>\$39,970</b>	<b>3.37 %</b>
<b>Total OTO</b>	<b>\$0</b>	<b>(\$10,059)</b>	<b>(\$10,059)</b>	<b>100.00 %</b>

**Page Reference**

LFD 2023 Biennium Budget Analysis – E-126

**Program Actuals and Budget Comparison**

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	5.00	5.00	5.00	5.00
Personal Services	406,700	407,022	439,117	431,767	443,540
Operating Expenses	159,054	183,594	155,595	183,987	155,945
<b>Total Expenditures</b>	<b>\$565,754</b>	<b>\$590,616</b>	<b>\$594,712</b>	<b>\$615,754</b>	<b>\$599,485</b>
General Fund	562,458	587,320	591,351	612,393	596,124
State/Other Special Rev. Funds	3,296	3,296	3,361	3,361	3,361
<b>Total Funds</b>	<b>\$565,754</b>	<b>\$590,616</b>	<b>\$594,712</b>	<b>\$615,754</b>	<b>\$599,485</b>
<b>Total Ongoing</b>	<b>\$565,754</b>	<b>\$590,616</b>	<b>\$594,712</b>	<b>\$625,813</b>	<b>\$599,485</b>
<b>Total OTO</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,059)</b>	<b>\$0</b>

**Page Reference**

LFD Budget Analysis E-127

**Funding**

The Administration Program is funded entirely through HB 2 and the pay plan.

*HB 2 Funding*

The Administration Program is funded almost entirely with general fund. The school also receives interest and income from school trust lands which funds less than 1.0% of the program's budget.

**Program Budget Summary by Category**

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	591,351	591,351	1,182,702	97.86 %	594,712	594,712	1,189,424	97.88 %
SWPL Adjustments	49,505	23,177	72,682	6.01 %	49,505	23,177	72,682	5.98 %
PL Adjustments	(18,404)	(18,404)	(36,808)	(3.05)%	(18,404)	(18,404)	(36,808)	(3.03)%
New Proposals	(10,059)	0	(10,059)	(0.83)%	(10,059)	0	(10,059)	(0.83)%
<b>Total Budget</b>	<b>\$612,393</b>	<b>\$596,124</b>	<b>\$1,208,517</b>		<b>\$615,754</b>	<b>\$599,485</b>	<b>\$1,215,239</b>	

**Present Law Adjustments -**

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	2,709	0	0	2,709	0.00	4,423	0	0	4,423
DP 2 - Fixed Costs	0.00	46,796	0	0	46,796	0.00	18,754	0	0	18,754
DP 40 - ServiceNow	0.00	(15,698)	0	0	(15,698)	0.00	(15,698)	0	0	(15,698)
DP 50 - SWPLA Fixed Cost Reductions	0.00	(2,706)	0	0	(2,706)	0.00	(2,706)	0	0	(2,706)
<b>Grand Total All Present Law Adjustments</b>	<b>0.00</b>	<b>\$31,101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,101</b>	<b>0.00</b>	<b>\$4,773</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,773</b>

\*\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature approved adjustments to annualize various personal services costs including FY 2021 statewide pay plan, benefit rate adjustments, longevity adjustments related to incumbents in each position at the time of the snapshot, and vacancy savings.

DP 2 - Fixed Costs -

The legislature approved adjustments to provide the funding required in the budget to pay fixed costs assessed by other agencies within state government for the services they provide. Examples of fixed costs include liability and property insurance, legislative audit, warrant writer, payroll processing, and others. The rates charged for these services are approved in a separate portion of the budget.

DP 40 - ServiceNow -

The legislature approved a decrease in general fund for operating expenses in both years of the biennium, due to projected operating efficiencies and other savings achieved using ServiceNow software.

DP 50 - SWPLA Fixed Cost Reductions -

The legislature reduced fixed costs for warehouses, storage rooms, and information technology.

**New Proposals -**

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 5555 - Reduce GF Budget for State Share Holiday	0.00	(10,059)	0	0	(10,059)	0.00	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>(\$10,059)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,059)</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 5555 - Reduce GF Budget for State Share Holiday -

The legislature approved the removal of the general fund portion of the savings generated by the contribution holiday from the budget. Savings from other funding sources will remain in the agency to be able to address ongoing functions of the agency. This change package is contingent on passage and approval of the proposed legislation.

**Program Budget Comparison**

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison					
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change	
Personal Services	446,991	499,858	52,867	11.83 %	
Operating Expenses	538,698	592,720	54,022	10.03 %	
Equipment & Intangible Assets	0	50,000	50,000	0.00 %	
Transfers	2,000	2,000	0	0.00 %	
Debt Service	56,902	56,902	0	0.00 %	
<b>Total Expenditures</b>	<b>\$1,044,591</b>	<b>\$1,201,480</b>	<b>\$156,889</b>	<b>15.02 %</b>	
General Fund	1,044,591	1,201,480	156,889	15.02 %	
<b>Total Funds</b>	<b>\$1,044,591</b>	<b>\$1,201,480</b>	<b>\$156,889</b>	<b>15.02 %</b>	
<b>Total Ongoing</b>	<b>\$1,044,591</b>	<b>\$1,160,074</b>	<b>\$115,483</b>	<b>11.06 %</b>	
<b>Total OTO</b>	<b>\$0</b>	<b>\$41,406</b>	<b>\$41,406</b>	<b>100.00 %</b>	

**Page Reference**

LFD 2023 Biennium Budget Analysis – E-130

**Program Actuals and Budget Comparison**

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison						
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023	
FTE	0.00	3.57	3.57	3.57	3.57	
Personal Services	237,163	237,184	209,807	245,546	254,312	
Operating Expenses	277,583	279,949	258,749	296,742	295,978	
Equipment & Intangible Assets	0	0	0	50,000	0	
Transfers	1,000	1,000	1,000	1,000	1,000	
Debt Service	28,450	28,451	28,451	28,451	28,451	
<b>Total Expenditures</b>	<b>\$544,196</b>	<b>\$546,584</b>	<b>\$498,007</b>	<b>\$621,739</b>	<b>\$579,741</b>	
General Fund	544,196	546,584	498,007	621,739	579,741	
<b>Total Funds</b>	<b>\$544,196</b>	<b>\$546,584</b>	<b>\$498,007</b>	<b>\$621,739</b>	<b>\$579,741</b>	
<b>Total Ongoing</b>	<b>\$544,196</b>	<b>\$546,584</b>	<b>\$498,007</b>	<b>\$580,333</b>	<b>\$579,741</b>	
<b>Total OTO</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,406</b>	<b>\$0</b>	

**Page Reference**

LFD Budget Analysis E-131

**Funding**

*HB 2 Funding*

The program is funded entirely with general fund, through HB 2 and the pay plan.

**Program Budget Summary by Category**

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	498,007	498,007	996,014	82.90 %	498,007	498,007	996,014	82.90 %
SWPL Adjustments	54,321	53,729	108,050	8.99 %	54,321	53,729	108,050	8.99 %
PL Adjustments	0	0	0	0.00 %	0	0	0	0.00 %
New Proposals	69,411	28,005	97,416	8.11 %	69,411	28,005	97,416	8.11 %
<b>Total Budget</b>	<b>\$621,739</b>	<b>\$579,741</b>	<b>\$1,201,480</b>		<b>\$621,739</b>	<b>\$579,741</b>	<b>\$1,201,480</b>	

**Present Law Adjustments -**

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	44,333	0	0	44,333	0.00	44,505	0	0	44,505
DP 2 - Fixed Costs	0.00	9,988	0	0	9,988	0.00	9,224	0	0	9,224
<b>Grand Total All Present Law Adjustments</b>	<b>0.00</b>	<b>\$54,321</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,321</b>	<b>0.00</b>	<b>\$53,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,729</b>

\*\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature approved adjustments to annualize various personal services costs including FY 2021 statewide pay plan, benefit rate adjustments, longevity adjustments related to incumbents in each position at the time of the snapshot, and vacancy savings.

DP 2 - Fixed Costs -

The legislature approved adjustments to provide the funding required in the budget to pay fixed costs assessed by other agencies within state government for the services they provide. Examples of fixed costs include liability and property insurance, legislative audit, warrant writer, payroll processing, and others. The rates charged for these services are approved in a separate portion of the budget.

**New Proposals -**

The New Proposals table shows new changes to spending



New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 11 - Campus Phone Infrastructure (RST/OTO)	0.00	50,000	0	0	50,000	0.00	0	0	0	0
DP 12 - Campus Phone Maintenance	0.00	28,005	0	0	28,005	0.00	28,005	0	0	28,005
DP 5555 - Reduce GF Budget for State Share Holiday	0.00	(8,594)	0	0	(8,594)	0.00	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>\$69,411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,411</b>	<b>0.00</b>	<b>\$28,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,005</b>

\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 11 - Campus Phone Infrastructure (RST/OTO) -

The legislature approved a restricted, one-time-only general fund appropriation to replace the MSDB’s current phone system. The current phone system is not supported by State Information Technology Services Division (SITSD) because the technology is obsolete. The funds would be used to replace the fiber and copper infrastructure on campus to facilitate a Voice-over Internet Protocol (VoIP) telephone upgrade.

DP 12 - Campus Phone Maintenance -

The legislature approved a general fund appropriation for ongoing maintenance of a new MSDB phone system. The current phone system is not supported by State Information Technology Services Division (SITSD) because the technology is obsolete.

DP 5555 - Reduce GF Budget for State Share Holiday -

The legislature approved the removal of the general fund portion of the savings generated by the contribution holiday from the budget. Savings from other funding sources will remain in the agency to be able to address ongoing functions of the agency. This change package is contingent on passage and approval of the proposed legislation.

**Program Budget Comparison**

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	3,089,268	3,285,487	196,219	6.35 %
Operating Expenses	364,156	383,803	19,647	5.40 %
<b>Total Expenditures</b>	<b>\$3,453,424</b>	<b>\$3,669,290</b>	<b>\$215,866</b>	<b>6.25 %</b>
General Fund	3,384,446	3,599,990	215,544	6.37 %
Federal Spec. Rev. Funds	68,978	69,300	322	0.47 %
<b>Total Funds</b>	<b>\$3,453,424</b>	<b>\$3,669,290</b>	<b>\$215,866</b>	<b>6.25 %</b>
<b>Total Ongoing</b>	<b>\$3,393,424</b>	<b>\$3,659,785</b>	<b>\$266,361</b>	<b>7.85 %</b>
<b>Total OTO</b>	<b>\$60,000</b>	<b>\$9,505</b>	<b>(\$50,495)</b>	<b>(84.16)%</b>

**Page Reference**

LFD 2023 Biennium Budget Analysis – E-134

**Program Actuals and Budget Comparison**

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	25.21	25.21	25.21	25.21
Personal Services	1,568,423	1,568,587	1,520,681	1,611,148	1,674,339
Operating Expenses	163,260	175,655	188,501	191,535	192,268
<b>Total Expenditures</b>	<b>\$1,731,683</b>	<b>\$1,744,242</b>	<b>\$1,709,182</b>	<b>\$1,802,683</b>	<b>\$1,866,607</b>
General Fund	1,709,889	1,709,914	1,674,532	1,768,033	1,831,957
Federal Spec. Rev. Funds	21,794	34,328	34,650	34,650	34,650
<b>Total Funds</b>	<b>\$1,731,683</b>	<b>\$1,744,242</b>	<b>\$1,709,182</b>	<b>\$1,802,683</b>	<b>\$1,866,607</b>
<b>Total Ongoing</b>	<b>\$1,701,683</b>	<b>\$1,714,242</b>	<b>\$1,679,182</b>	<b>\$1,828,178</b>	<b>\$1,831,607</b>
<b>Total OTO</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>(\$25,495)</b>	<b>\$35,000</b>

**Page Reference**

LFD Budget Analysis E-135

**Funding**

*HB 2 Funding*

The Student Services Program is funded primarily with general fund appropriations. The small portion of federal funds is made up of subsidies provided by the National School Lunch Program.

**Program Budget Summary by Category**

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	1,644,532	1,644,532	3,289,064	91.36 %	1,679,182	1,679,182	3,358,364	91.53 %
SWPL Adjustments	148,996	152,425	301,421	8.37 %	148,996	152,425	301,421	8.21 %
PL Adjustments	0	0	0	0.00 %	0	0	0	0.00 %
New Proposals	(25,495)	35,000	9,505	0.26 %	(25,495)	35,000	9,505	0.26 %
<b>Total Budget</b>	<b>\$1,768,033</b>	<b>\$1,831,957</b>	<b>\$3,599,990</b>		<b>\$1,802,683</b>	<b>\$1,866,607</b>	<b>\$3,669,290</b>	

**Present Law Adjustments -**

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	150,962	0	0	150,962	0.00	153,658	0	0	153,658
DP 3 - Inflation Deflation	0.00	(1,966)	0	0	(1,966)	0.00	(1,233)	0	0	(1,233)
<b>Grand Total All Present Law Adjustments</b>	<b>0.00</b>	<b>\$148,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,996</b>	<b>0.00</b>	<b>\$152,425</b>	<b>\$0</b>	<b>\$0</b>	<b>\$152,425</b>

\*\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature approved adjustments to annualize various personal services costs including FY 2021 statewide pay plan, benefit rate adjustments, longevity adjustments related to incumbents in each position at the time of the snapshot, and vacancy savings.

DP 3 - Inflation Deflation -

The legislature approved adjustments to reflect budgetary changes generated from the application of inflation to specific expenditure accounts. Affected accounts include those associated with the statewide Motor Pool operated by the Department of Transportation.

**New Proposals -**

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 20 - Student Travel (OTO)	0.00	35,000	0	0	35,000	0.00	35,000	0	0	35,000
DP 5555 - Reduce GF Budget for State Share Holiday	0.00	(60,495)	0	0	(60,495)	0.00	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>(\$25,495)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,495)</b>	<b>0.00</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>

\*\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 20 - Student Travel (OTO) -

The legislature approved a one-time-only appropriation of general fund for travel costs due to lack of commercial transportation available in Great Falls. Statute requires MSDB to use a carrier certified by the Public Service Commission, in accordance with 20-8-121, MCA, to charter buses to transport children on visits home twice per month.

DP 5555 - Reduce GF Budget for State Share Holiday -

The legislature approved the removal of the general fund portion of the savings generated by the contribution holiday from the budget. Savings from other funding sources will remain in the agency to be able to address ongoing functions of the agency. This change package is contingent on passage and approval of the proposed legislation.

**Program Budget Comparison**

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	10,082,426	10,564,976	482,550	4.79 %
Operating Expenses	244,193	474,592	230,399	94.35 %
<b>Total Expenditures</b>	<b>\$10,326,619</b>	<b>\$11,039,568</b>	<b>\$712,949</b>	<b>6.90 %</b>
General Fund	9,718,208	10,167,732	449,524	4.63 %
State/Other Special Rev. Funds	571,506	575,126	3,620	0.63 %
Federal Spec. Rev. Funds	296,302	296,710	408	0.14 %
<b>Total Funds</b>	<b>\$10,586,016</b>	<b>\$11,039,568</b>	<b>\$453,552</b>	<b>4.28 %</b>
<b>Total Ongoing</b>	<b>\$10,532,140</b>	<b>\$11,127,740</b>	<b>\$595,600</b>	<b>5.66 %</b>
<b>Total OTO</b>	<b>\$53,876</b>	<b>(\$88,172)</b>	<b>(\$142,048)</b>	<b>(263.66)%</b>

**Page Reference**

LFD 2023 Biennium Budget Analysis – E-138

**Program Actuals and Budget Comparison**

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	49.69	49.69	49.69	49.69
Personal Services	4,951,278	4,951,300	5,131,126	5,204,757	5,360,219
Operating Expenses	246,109	0	244,193	235,716	238,876
<b>Total Expenditures</b>	<b>\$5,197,387</b>	<b>\$4,951,300</b>	<b>\$5,375,319</b>	<b>\$5,440,473</b>	<b>\$5,599,095</b>
General Fund	4,777,032	4,778,807	4,939,401	5,004,555	5,163,177
State/Other Special Rev. Funds	272,409	283,943	287,563	287,563	287,563
Federal Spec. Rev. Funds	147,946	147,947	148,355	148,355	148,355
<b>Total Funds</b>	<b>\$5,197,387</b>	<b>\$5,210,697</b>	<b>\$5,375,319</b>	<b>\$5,440,473</b>	<b>\$5,599,095</b>
<b>Total Ongoing</b>	<b>\$5,170,449</b>	<b>\$5,183,759</b>	<b>\$5,348,381</b>	<b>\$5,555,583</b>	<b>\$5,572,157</b>
<b>Total OTO</b>	<b>\$26,938</b>	<b>\$26,938</b>	<b>\$26,938</b>	<b>(\$115,110)</b>	<b>\$26,938</b>

**Page Reference**

LFD Budget Analysis E-139

**Funding**

*HB 2 Funding*

The MSDB outreach program is funded almost entirely with general fund. The residential education program is funded primarily with general fund, with additional state special revenue funding from the school's trust lands and Medicaid reimbursement for services provided to students who qualify for Medicaid, and federal funds designated for the assistance of state and local educational agencies to meet the special educational needs of educationally deprived children.

**Program Budget Summary by Category**

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	4,912,463	4,912,463	9,824,926	96.63 %	5,348,381	5,348,381	10,696,762	96.89 %
SWPL Adjustments	207,202	223,776	430,978	4.24 %	207,202	223,776	430,978	3.90 %
PL Adjustments	26,938	26,938	53,876	0.53 %	26,938	26,938	53,876	0.49 %
New Proposals	(142,048)	0	(142,048)	(1.40)%	(142,048)	0	(142,048)	(1.29)%
<b>Total Budget</b>	<b>\$5,004,555</b>	<b>\$5,163,177</b>	<b>\$10,167,732</b>		<b>\$5,440,473</b>	<b>\$5,599,095</b>	<b>\$11,039,568</b>	

**Present Law Adjustments -**

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	215,679	0	0	215,679	0.00	229,093	0	0	229,093
DP 3 - Inflation Deflation	0.00	(8,477)	0	0	(8,477)	0.00	(5,317)	0	0	(5,317)
DP 4 - Extra-Curricular Activities (OTO)	0.00	26,938	0	0	26,938	0.00	26,938	0	0	26,938
<b>Grand Total All Present Law Adjustments</b>	<b>0.00</b>	<b>\$234,140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$234,140</b>	<b>0.00</b>	<b>\$250,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,714</b>

\*\*\*Total Funds\*\* amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature approved adjustments to annualize various personal services costs including FY 2021 statewide pay plan, benefit rate adjustments, longevity adjustments related to incumbents in each position at the time of the snapshot, and vacancy savings.

DP 3 - Inflation Deflation -

The legislature approved adjustments to reflect budgetary changes generated from the application of inflation to specific expenditure accounts. Affected accounts include those associated with the statewide Motor Pool operated by the Department of Transportation.

DP 4 - Extra-Curricular Activities (OTO) -

The legislature approved a one-time-only appropriation of general fund for personal services related to extra-curricular activities. These funds would pay stipends to staff for sponsoring sports, clubs, and class sponsors.

**New Proposals -**

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 5555 - Reduce GF Budget for State Share Holiday	0.00	(142,048)	0	0	(142,048)	0.00	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>(\$142,048)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$142,048)</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 5555 - Reduce GF Budget for State Share Holiday -

The legislature approved the removal of the general fund portion of the savings generated by the contribution holiday from the budget. Savings from other funding sources will remain in the agency to be able to address ongoing functions of the agency. This change package is contingent on passage and approval of the proposed legislation.