

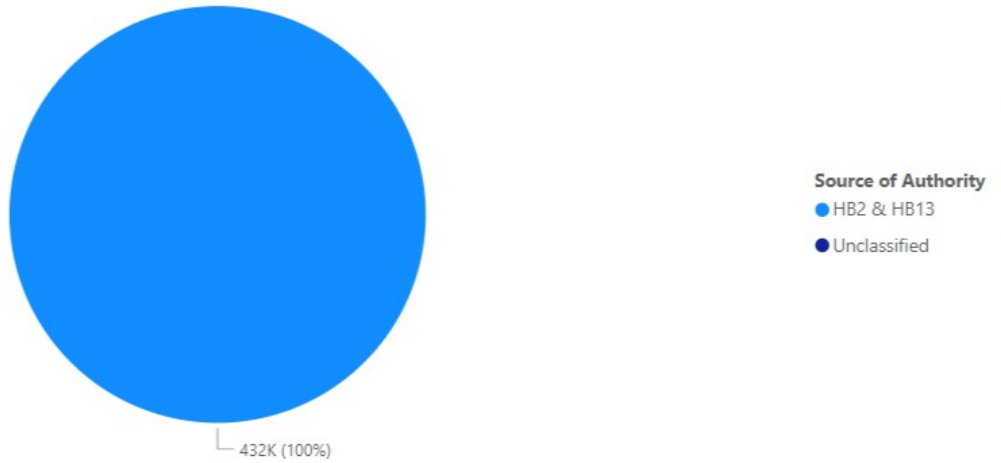
BOARD OF PUBLIC EDUCATION

TOTAL APPROPRIATION AUTHORITY

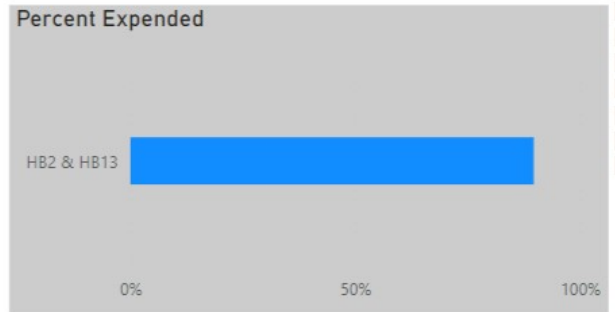
The total appropriation authority for the agency is shown in the pie chart below. HB 2 and HB 13 provide 100.0% of the total authority for this agency.

Board of Public Education

Total Appropriation Authority



Fiscal Year	2021		
LFD_src_auth_descr	Budget	FYE Expended	Percent Expended
HB2 & HB13	431,943	387,372	89.7%
Unclassified	0		
Total	431,943	387,372	89.7%



Appropriation Transfers

The Board of Public Education (BPE) did not have any non-HB 2 appropriation transfers.

Budget Amendments

The BPE did not have any budget amendments in FY 2021.

Carryforward and/or Continuing Authority

The BPE did not have any carryforward authority in FY 2021.

Non-Budgeted Proprietary Funding

The BPE does not have any non-budgeted proprietary funding.

Other Bills

The BPE did not have authority from other bills in FY 2021.

HB 630

The BPE did not have authority from HB 630.

Statutory Appropriations

The BPE did not have statutory appropriations.

HB 2 BUDGET MODIFICATIONS

The following chart shows the HB 2 budget as passed by the legislature, including the pay plan, and the ending FYE modified budget. 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.

HB 2 Modifications Board of Public Education

Agency Program	HB2 Budget	FYE Modified Budget	Net Modifications	
01 K-12 EDUCATION	345,430	431,943	86,513	
Total	345,430	431,943	86,513	86,512.88

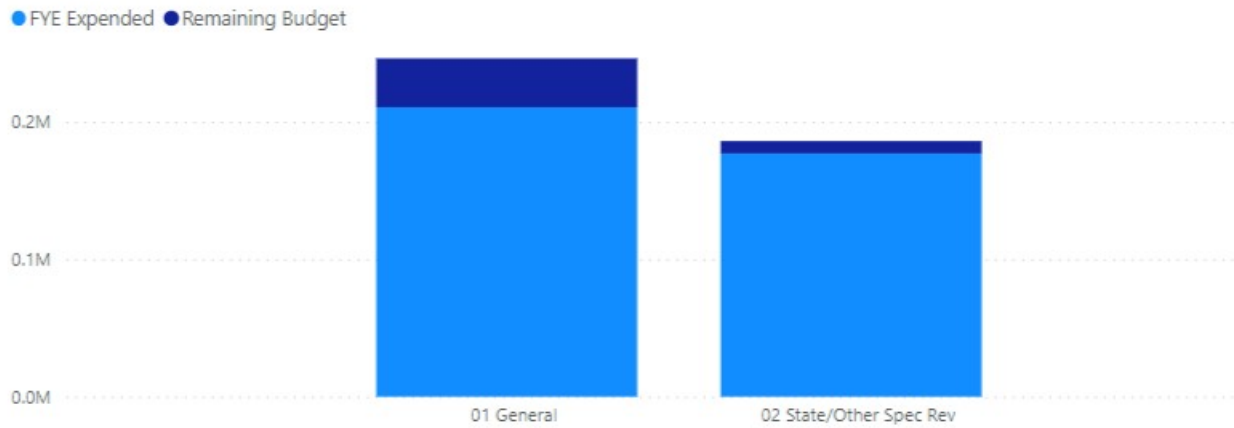
Expenditure Account	HB2 Budget	FYE Modified Budget	Net Modifications	
61000 Personal Services	257,800	329,236	71,436	
62000 Operating Expenses	87,630	102,707	15,077	

Fund Type	HB2 Budget	FYE Modified Budget	Net Modifications	
01 General	159,519	246,032	86,513	
02 State/Other Spec Rev	185,911	185,911	0	

The BPE had two modifications to its HB 2 budget in FY 2021. The BPE received an appropriation transfer of approximately \$71,000 from the Governor’s Office personal services contingency fund for retirement payout expenses. The other modification established approximately \$15,000 of continuing authority for the restricted biennial audit appropriation. Both modifications were to general fund authority.

HB 2 APPROPRIATION AUTHORITY

HB 2 Expenditures



Expenditure Account	FYE Modified Budget	FYE Expended	Percent Expended
61000 Personal Services	329,236	301,642	91.6%
62000 Operating Expenses	102,707	85,730	83.5%

Agency Program	FYE Modified Budget	FYE Expended	Percent Expended
01 K-12 EDUCATION	431,943	387,372	89.7%
Total	431,943	387,372	89.7%

In total, the BPE's modified HB2 budget was approximately \$432,000, of which about \$387,000 or 89.7% was expended.

By fund, the BPE's modified HB 2 budget consisted of the following: approximately \$246,000 in general fund authority and \$187,000 in state special revenue authority. The BPE expended about \$211,000 or 85.6% of its general fund authority and about \$177,000 or 95.1% of its state special revenue authority. The 2021 appropriation for state special revenue exceeded the BPE's actual revenue, which totaled approximately \$165,000 for both of its state special revenue funds in FY 2021. The BPE used that revenue plus some of the fund balance for each fund for the FY 2021 expenditures.

By expenditure account, the BPE expended about \$302,000 or 91.6% in personal services, with about \$28,000 of remaining authority. This was due to the transition to a new director and, for state special revenue authority in personal services, less funds available for expenditure than authority. For operating expenses, the BPE expended about \$86,000 or 83.5% of its authority, with about \$17,000 of authority remaining. This difference was due to COVID-19, specifically having fewer in-person board meetings than normal and fewer expenditures for operating expenses due to remote work.

OTHER ISSUES

Information Technology Project Expenditures

The BPE does not have any SITSD projects identified for reporting to the LFC.

Required Reports

The BPE does not have any required reports.

Additional Information

The BPE's state special revenue authority is provided by teacher certification fees of \$6.00 per year. These fees are collected by the Office of Public Instruction and then deposited into two funds: an advisory council fund and a research fund. Additional information about the BPE's state special revenue funds, including historical revenues and appropriations can be found here, under the Meeting Materials section:

<https://www.leg.mt.gov/lfd/interim-budget-committee-section-e/>

The Legislative Audit Division's most recent financial compliance audit for the BPE -

<https://leg.mt.gov/content/Publications/Audit/Report/20-22.pdf> - included a recommendation (Recommendation #1) to seek a legislation change to allow the BPE to use all of the teacher licensure revenues for all Board activities, including the Certification Standards and Practices Advisory Council, due to a finding that the BPE was not complying with state law regarding the use of the teacher licensing funding. This conclusion was a finding in the 2018 audit as well.