



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

Room 110 Capitol Building * P.O. Box 201711 * Helena, MT 59620-1711 * (406) 444-2986 * FAX (406) 444-3036

Director
AMY CARLSON

DATE: December 1, 2014

TO: Legislative Finance Committee

FROM: Micaela Kurth, Legislative Fiscal Analyst

RE: Montana Historical Society budget amendment 89.01

The purpose of this memorandum is to outline concerns with budget amendment 89.01 for the Montana Historical Society (Society) which provides for an additional \$7,000 of state special revenue authority. The Montana Historical Society received state special revenue funds in the Administration Program for the membership account to cover anticipated expenditures to promote membership benefits. Statute allows a budget amendment for state special revenues under the following conditions:

- An emergency exists and justifies the expenditure
- The expenditure is allowed by another section of statute. The other section of statute is applicable to the Montana Historical Society in that it allows budget amendments for the Montana Historical Society enterprise fund revenues resulting from sales to the public. As the membership account is a state special revenue this exemption does not apply
- Money from nonstate or nonfederal sources that would be deposited in the state special revenue fund and that is restricted by law or by the terms of a written agreement, such as a contract, trust agreement, or donation, is exempt from the requirements of this part

The receipt of membership funds in the Society does not meet any of these conditions and thus did not qualify for an exception.