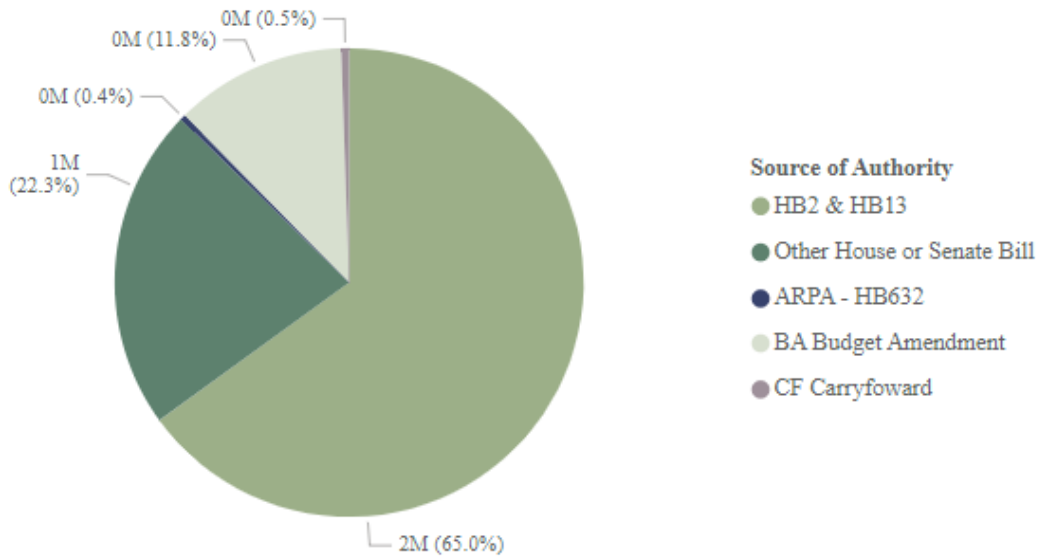


MONTANA ARTS COUNCIL

TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the Montana Arts Council (MAC) is shown in the pie chart below. HB 2 and HB 13 provide 65.0% 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	1,632,150	1,627,820	99.7%
BA Budget Amendment	296,628	269,024	90.7%
CF Carryforward	13,580	13,580	100.0%
Other House or Senate Bill	558,876	279,439	50.0%
ARPA	9,500		
Total	2,510,734	2,189,863	87.2%

Other Bills

The agency received appropriations in HB 9 of approximately \$559,000 for the Cultural and Aesthetic Grant Program, which provides funding for cultural and aesthetic grants throughout the state. The program is funded with the investment earnings from a statutory trust, which receives distributions of the coal severance tax. This authority has been 50.0% expended as of fiscal year end 2024, which is not unusual for this point in the biennium. All funds are expected to be paid out by the end of fiscal year 2025.

COVID Authority

As of fiscal year-end 2024, the Montana Arts Council has an appropriation of \$9,500 remaining that cannot and will not be spent. During the 2021 legislative session, when HB632 was being proposed (a bill that implemented and appropriated federal stimulus and Covid recovery funds), the MAC had to estimate what the National Endowment for the Arts would allocate to the MAC in coronavirus relief funds through the American Rescue Plan Act (ARPA). The actual award amount was not available before the 2021 session ended. The amount of \$9,500 was an overestimation of what the Montana Arts Council thought would be distributed. These funds were moved into a separate subclass for accounting purposes. HB632 expires in June of 2025, therefore, so does this appropriation.

Budget Amendments

Budget amendment authority for the Montana Arts Council comes from the federal National Endowment for the Arts (NEA) grant. The budget amendment increased authority to spend federal grant funds from what was originally appropriated in HB 2 to the actual amount of the grant award. The entire federal NEA grant award can be used towards operations or grants, and the budget amendment is split between those two categories as needed. All \$17,000 of the authority that was set to expire at the end of calendar year 2023 has been expended, along with \$252,000 of additional authority that is set to expire at the end of calendar year 2024.

Carryforward Authority

The Montana Arts Council has carryforward authority of approximately \$14,000, which was 0.5% of the total appropriation authority. The carryforward was authorized under 17-7-304, MCA, and is intended to be used for strategic investment grants, which are grants intended to enable artists and teachers to advance their personal careers and to support nonprofit organizations in the advancement of arts-related programs. As of the end of fiscal year, 2024, 100.0% of carryforward authority has been expended.

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 June 1, through fiscal year end of 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	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
☐ Montana Arts Council	1,632,150		1,632,150	0	1,632,150
Total	1,632,150		1,632,150	0	1,632,150

Acct & Lvl 1 DESC	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
☐ 61000 Personal Services	732,355		732,355	-25,771	706,584
☐ 62000 Operating Expenses	342,066		342,066	25,771	367,837
☐ 66000 Grants	512,238		512,238		512,238
☐ 69000 Debt Service	45,491		45,491		45,491

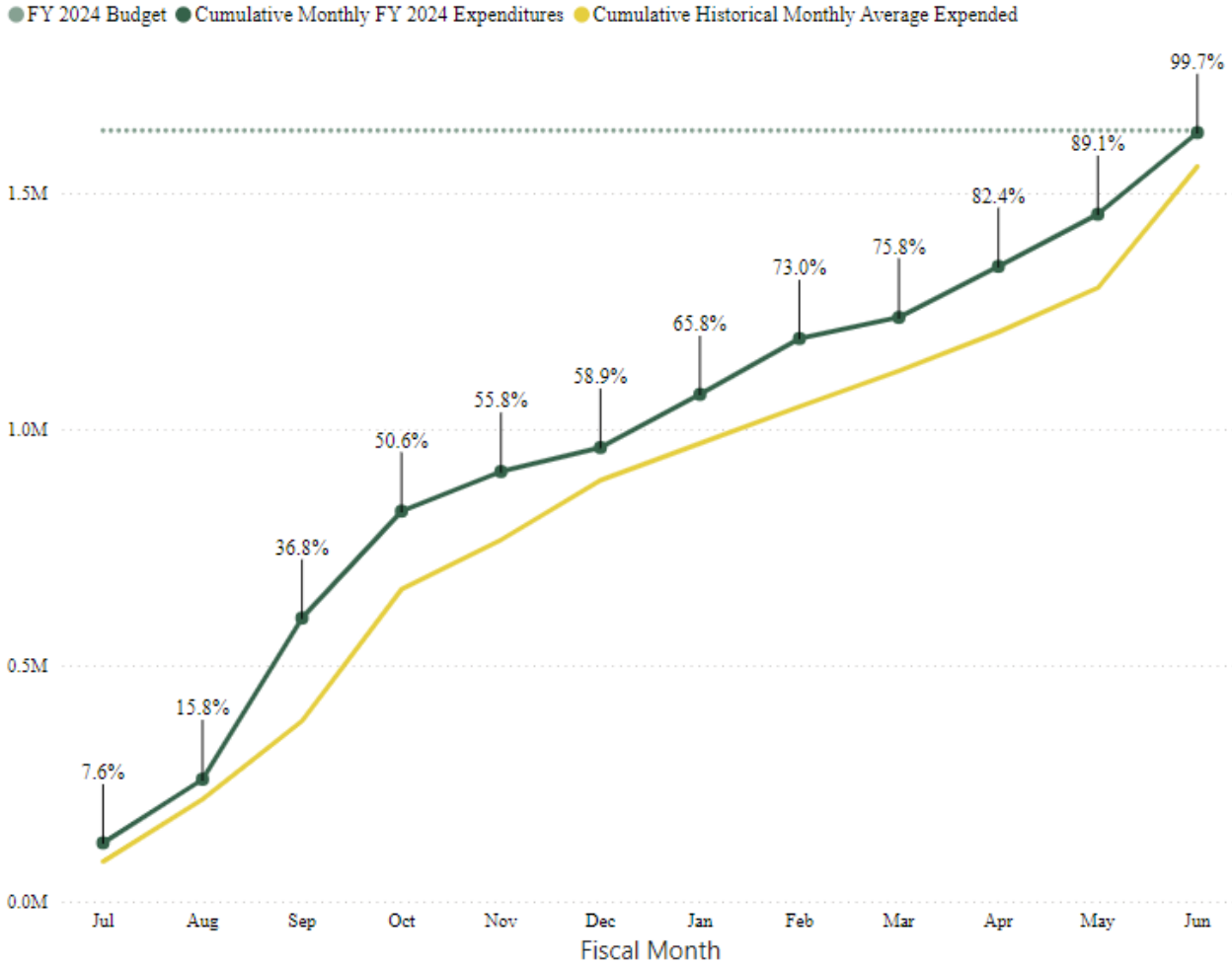
Fund Type	Starting Budget	Prior Period Modifications	Legislative Budget	Net Modifications	Modified Budget
☐ 01 General	615,567		615,567	0	615,567
☐ 02 State/Other Spec Rev	221,387		221,387		221,387
☐ 03 Fed/Other Spec Rev	795,196		795,196		795,196

The Montana Arts Council made one HB 2 budget modification as of fiscal year end 2024, moving \$26,000 from personal services to operating expenses. The MAC used the funding to offset contracted services and stipends paid toward a Poet Laureate Anthology.

HB 2 APPROPRIATION AUTHORITY

The following chart shows the appropriated budget for the agency compared to expenditures through fiscal year-end 2024.

Monthly Expenditures Compared to Historical Average



Program Name	Modified Budget	Expended Budget	% Expended
01 PROMOTION OF THE ARTS	1,632,150	1,627,820	99.7%
Total	1,632,150	1,627,820	99.7%

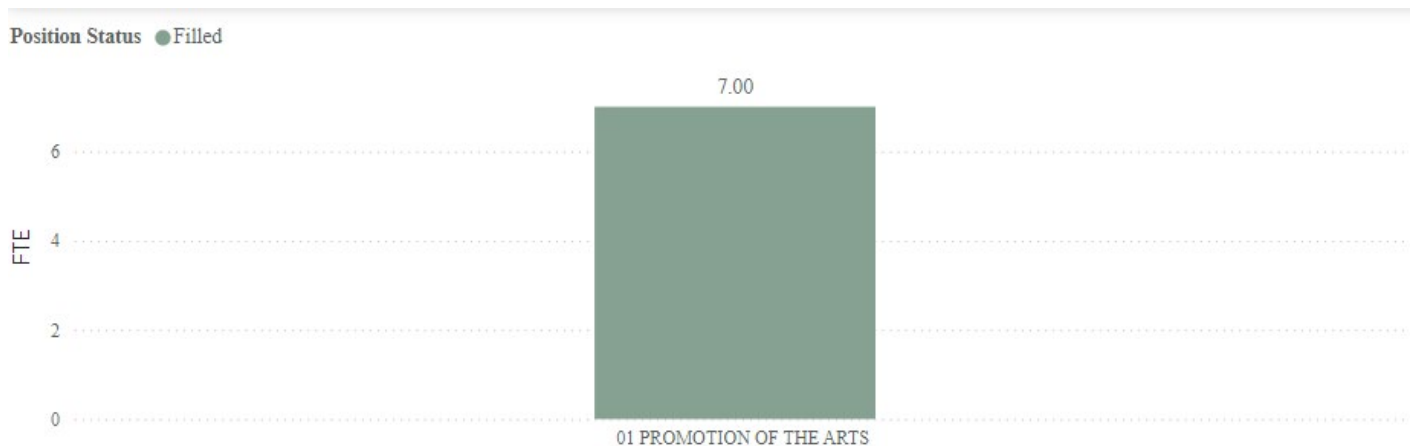
Fund Type	Modified Budget	Expended Budget	% Expended
01 General	615,567	611,238	99.3%
02 State/Other Spec Rev	221,387	221,387	100.0%
03 Fed/Other Spec Rev	795,196	795,195	100.0%
Total	1,632,150	1,627,820	99.7%

Expenditure Type	Modified Budget	Expended Budget	% Expended
Personal Services	706,584	706,586	100.0%
Operating Expenses	367,837	363,505	98.8%
Grants	512,238	512,238	100.0%
Debt Service	45,491	45,491	100.0%
Total	1,632,150	1,627,820	99.7%

The Montana Arts Council expended 99.7% of its \$1.6 million HB 2 modified budget through fiscal year-end 2024. Overall, this is higher than the 5-year Olympic average of 95.4% (the Olympic average is the average of the percent expended for the most recently completed seven years with the exclusion of the highest and lowest numbers during this time period). More expenditures have been spent on grants than in typical years, and the budget for grants is 100.0% expended.

Personal Services

Appropriations for personal services in the Montana Arts Council total approximately \$707,000 and are 100.0% expended through fiscal year end 2024. The department has 7.00 HB 2 regular FTE, and 100.0% of these positions are filled. The following chart shows the filled and vacant FTE within the agency as of fiscal year end 2024.



The chart below shows the hourly utilization percentage for the Montana Arts Council between July 1 and fiscal year end 2024, for each fiscal year. Overall, the department utilized 95.4% of the hours budgeted for FY 2024, as shown in the chart below. The 2024 utilization rate is less than 100% because the Executive director position was vacant from July through September and once filled was a part-time position from October through December.

