Program Biennium Comparison

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

Program Biennium Comparison

Budget Item	Appropriated Budget 20-21	Requested Budget 22-23	Biennium Change	Biennium % Change
Personal Services	424,990	571,169	146,179	34.40 %
Operating Expenses	272,090	292,013	19,923	7.32 %
Debt Service	486	0	(486)	(100.00)%
Total Expenditures	**$697,566**	**$863,182**	**$165,616**	**23.74 %**
General Fund	424,990	571,169	146,179	34.40 %
State/Other Special Rev. Funds	219,669	241,510	21,841	9.94 %
Proprietary Funds	52,907	50,503	(2,404)	(4.54)%
Total Funds	**$697,566**	**$863,182**	**$165,616**	**23.74 %**
Total Ongoing	**$697,566**	**$863,182**	**$165,616**	**23.74 %**
Total OTO	**$0**	**$0**	**$0**	**0.00 %**

Program Description

The Education Program is comprised of three primary activities: outreach and interpretation, historic signs and the volunteer program. The Education Program:

- Provides educational public programming of all types, both at the society's headquarters and throughout the state, for a wide range of audiences
- Plans and produces educational publications, curriculum materials and instructional literature for broad distribution
- Plans and produces interpretive, place-based publications, articles, brochures and tours for statewide distribution/ implementation
- Provides reference services to the general public, teachers, students, technical users and other like-minded institutions and organizations
- Oversees the national register sign program for the State of Montana, producing interpretive signage for eligible structures and sites in all parts of the state
- Assists in the planning, production and placement of non-register permanent and/or temporary signage in all parts of the state
- Oversees the society's volunteer program, coordinating volunteers, and volunteer activities society-wide

Program Highlights

Education Program
Major Budget Highlights

- The Education Program's 2023 biennium requested appropriations are approximately $166,000 or 23.7% higher than the 2021 biennium
- The proposed increase is primarily due to the statewide present law adjustment for personal services. Personal services were reduced in the 2021 biennium without a corresponding reduction in FTE. The executive personal services snapshot process has restored this funding in the 2023 biennium

Program Actuals and Budget Comparison

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

Program Actuals and Budget Comparison

Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Request Fiscal 2022	Request Fiscal 2023
FTE	0.00	4.45	4.45	4.45	4.45
Personal Services	192,382	192,380	232,610	285,114	286,055
Operating Expenses	117,515	134,426	137,664	145,967	146,046
Debt Service	486	486	0	0	0
Total Expenditures	**$310,383**	**$327,292**	**$370,274**	**$431,081**	**$432,101**
General Fund	192,382	192,380	232,610	285,114	286,055
State/Other Special Rev. Funds	90,577	107,207	112,462	120,714	120,796
Proprietary Funds	27,424	27,705	25,202	25,253	25,250
Total Funds	**$310,383**	**$327,292**	**$370,274**	**$431,081**	**$432,101**
Total Ongoing	**$310,383**	**$327,292**	**$370,274**	**$431,081**	**$432,101**
Total OTO	**$0**	**$0**	**$0**	**$0**	**$0**

Program Discussion -

FY 2020 Appropriation Compared to FY 2020 Actual Expenditures

The Education Program is funded in HB 2 with general fund, state special revenue, and proprietary funds. The HB 2 modified budget was 94.8% expended as of the end of FY 2020. Lower expenditures were primarily from the accommodation tax state special revenue fund. Management reduced expenditures from this state special revenue account due to concerns about the impact the COVID-19 pandemic and decreased tourism would have on revenue.

FY 2020 Appropriations Compared to FY 2021 Appropriations

Overall, the FY 2021 appropriation is approximately $43,000 or 13.1% higher than the FY 2020 appropriation. The significant difference is primarily in personal services. There was a transfer of approximately $69,000 from the Education Program to other Montana Historical Society programs in FY 2020 in order to in order to better align expenditures between the programs. Additionally, the pay plan allocation in each fiscal year contributed to the difference.

Executive Request

The Education Program is requesting an increase of approximately $61,000 in FY 2022 and $62,000 in FY 2023 above the FY 2021 base appropriations. The increase is primarily due to the statewide present law adjustments for personal services and fixed costs. Personal services are discussed in more detail in the next section.

Program Personal Services

Personal services are $233,000 or 62.8% of total FY 2021 appropriations. The executive proposes an increase of approximately $53,000 in FY 2022 and $53,000 in FY 2023. The table below shows the total adjustments for each personal services category.

Figure 10

Montana Historical Society Education Program FY 2022 Statewide Present Law Adjustment for Personal Services	
Expected Changes	$ 47,653
Management Decisions	4,851
Budget Modifications	-
Total Present Law Adjustment	$ 52,504

Expected changes comprise the majority of the increase in the statewide present law adjustment for personal services. This increase is primarily due to the funding of the statewide present law adjustment in the 2019 session. The FY 2021 statewide present law adjustment received approximately 54.0% of the funding requested by the executive. The reduction of funding totaled approximately $45,000 and did not have a corresponding reduction in FTE. The process used by the executive to establish the statewide present law adjustment for personal services calculates the adjustment using current FTE, so the reduction in funding in FY 2021 is being restored.

Funding

The following table shows proposed program funding by source of authority.

Montana Historical Society, 05-Education Program
Funding by Source of Authority

Funds	HB2 Ongoing	HB2 OTO	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
01100 General Fund	571,169	0	0	0	571,169	43.62 %
02123 Sites & Signs	0	0	0	446,377	446,377	64.89 %
02853 Accommodation Tax	241,510	0	0	0	241,510	35.11 %
State Special Total	**$241,510**	**$0**	**$0**	**$446,377**	**$687,887**	**52.53 %**
Federal Special Total	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00 %**
06022 MHS Education Enterprise Funds	50,503	0	0	0	50,503	100.00 %
Proprietary Total	**$50,503**	**$0**	**$0**	**$0**	**$50,503**	**3.86 %**
Total All Funds	**$863,182**	**$0**	**$0**	**$446,377**	**$1,309,559**	

HB 2 Appropriations

The Education Program is primarily funded in HB 2 with general fund and the accommodation tax state special revenue fund. This program also has proprietary funding, which receives revenue from:

- The Montana historical conference and the revenues are used for expenses associated with the conference
- Special tours and revenues are used for operating expenses associated with the tours
- Eighth grade textbook sales and revenues are used for expenses related to textbook reproduction and teacher training

Statutory Appropriations

The Education Program has one state special revenue fund that is statutorily appropriated. The sites and signs fund is established in 15-65-121(2)(a), MCA. This fund receives 1.0% of the lodging facility use tax for the installation or maintenance of roadside historical signs and historic sites.

Program 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 Summary by Category

	General Fund				Total Funds			
Budget Item	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	232,610	232,610	465,220	81.45 %	370,274	370,274	740,548	85.79 %
SWPL Adjustments	52,504	53,445	105,949	18.55 %	60,807	61,827	122,634	14.21 %
PL Adjustments	0	0	0	0.00 %	0	0	0	0.00 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	**$285,114**	**$286,055**	**$571,169**		**$431,081**	**$432,101**	**$863,182**	

Present Law Adjustments

The "Present Law" Adjustments table shows the changes from the base appropriation to the proposed 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	52,504	0	0	52,504	0.00	53,445	0	0	53,445
DP 2 - Fixed Costs	0.00	0	8,429	0	8,480	0.00	0	8,445	0	8,493
DP 3 - Inflation Deflation	0.00	0	(177)	0	(177)	0.00	0	(111)	0	(111)
Grand Total All Present Law Adjustments	**0.00**	**$52,504**	**$8,252**	**$0**	**$60,807**	**0.00**	**$53,445**	**$8,334**	**$0**	**$61,827**

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

DP 1 - Personal Services -

The executive requests adjustments to the present law personal services budget. This request has been broken into the following categories, and further detail is shown in the agency summary:

- Expected changes
- Personal services management decisions
- Modifications made to the personal services budget in the 2021 biennium

DP 2 - Fixed Costs -

The executive requests adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The executive requests adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.