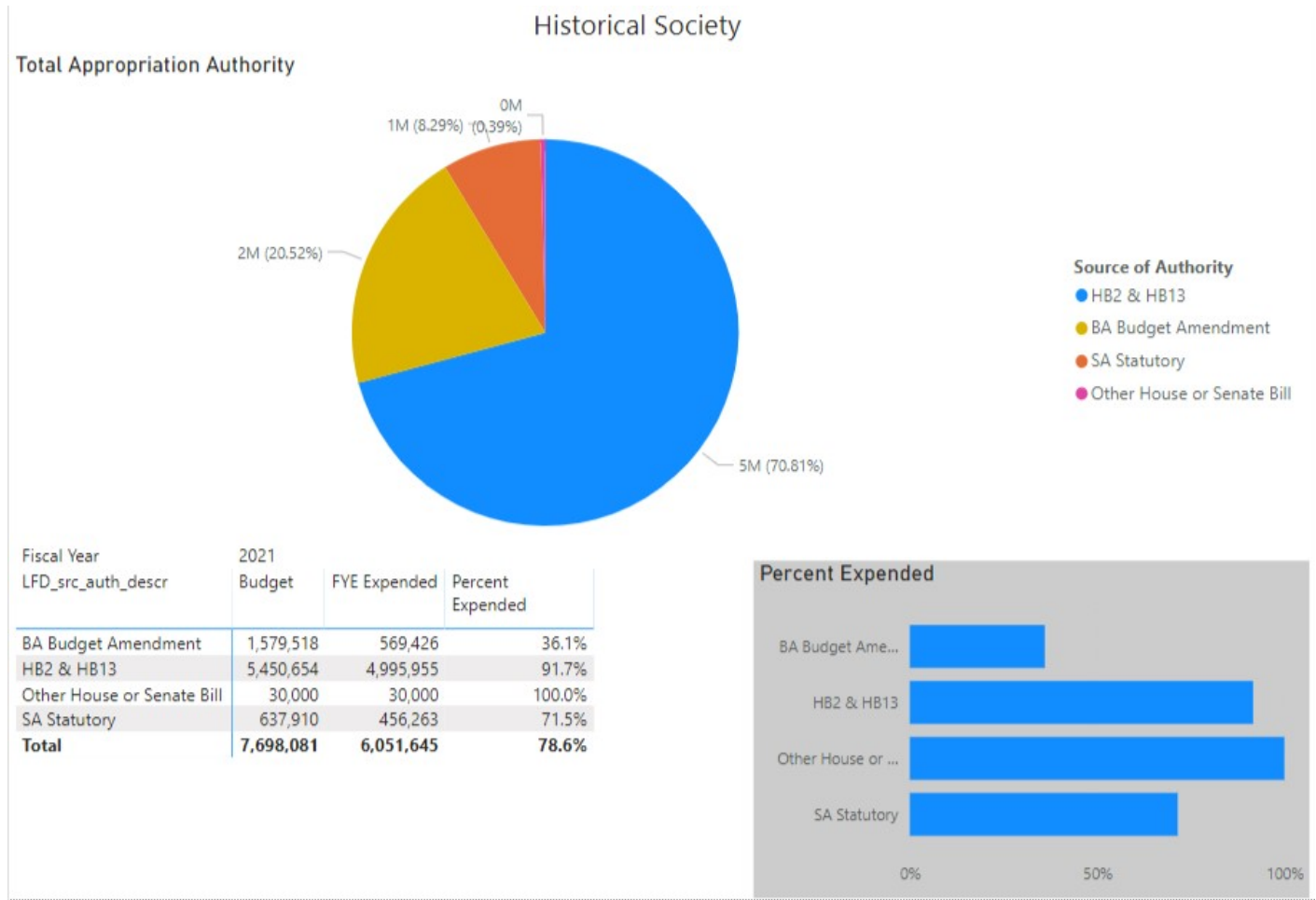


MONTANA HISTORICAL SOCIETY

TOTAL APPROPRIATION AUTHORITY

The total appropriation authority for the agency is shown in the pie chart below. HB 2 and HB 13 provide 70.8% 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.



Budget Amendments

The Montana Historical Society (MHS) had budget amendments totaling approximately \$1.6 million in FY 2021, which was approximately 20.5% of the total appropriation authority. Approximately \$385,000 of the budget amendment authority was from the enterprise funds for publications, historical preservation assistance, merchandise, and research requests. The majority of the budget amendment authority was from federal funds and totaled \$1.2 million. Significant budget amendments increasing federal special revenue include:

- A grant from the National Park Service Historic Revitalization Program of approximately \$391,000. This funding is for the Revitalizing Montana's Rural Heritage Project which identifies rural properties in need statewide and provide funding for sensitive repairs and rehabilitation
- A grant from the National Park Service of approximately \$342,000 for continuing historic preservation services and grants to cities and counties throughout the state of Montana
- A grant from the National Endowment for the Humanities of approximately \$350,000 for upgrades to the heating, ventilation, and air conditioning system in order to improve the overall energy efficiency for preserving the MHS collections

The budget amendment authority was 36.1% expended at fiscal year end. The authority for the federal funds received typically span across multiple fiscal years so the lower percentage expended is not unusual for these types of federal grants.

Other Bills

HB 9 includes a \$30,000 appropriation for the Montana Historical Society for the 2021 biennium for the care and conservation of capitol complex artwork. This appropriation was 100.0% expended as of the end of FY 2021.

Statutory Appropriations

The Montana Historical Society has several state special revenue funds that are statutorily appropriated. These include:

- The Montana Historical Society membership fund, which receives revenue from the purchase of memberships to the Montana Historical Society. This funding must be used for the improvement, development, and operation of the MHS. Appropriations for FY 2021 totaled approximately \$149,000 and were 87.5% expended at fiscal year end
- The original Governor's mansion account, established in 22-3-117, MCA, receives revenues from tours of the mansion and the funding must be used for the improvement, development, and operation of the original Governor's mansion. Appropriations totaled approximately \$3,000 in FY 2021
- The sites and signs account, which is established in 15-65-121(2)(a), receives 1.0% of the lodging facility use tax for the installation or maintenance of roadside historical signs and historic sites. Appropriations totaled approximately \$423,000 in FY 2021 and were 76.9% expended. According to the MHS, the Covid-19 pandemic has impacted providing these services
- The Lewis and Clark license plates account, which is established in 90-1-115, MCA, receives 25.0% of the revenue from the sale of Lewis and Clark bicentennial license plates. Funding must be used to support projects related to Lewis and Clark. Appropriations for FY 2021 totaled approximately \$63,000 and were 0.5% expended. The Montana Historical Society does not anticipate expending these funds until the new exhibit is designed and constructed for the new building

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 Historical Society

Agency Program	HB2 Budget	FYE Modified Budget	Net Modifications	
01 ADMINISTRATION PROGRAM	1,233,823	1,317,640	83,817	
02 RESEARCH CENTER	1,240,482	1,320,740	80,258	
03 MUSEUM PROGRAM	1,186,091	1,119,249	-66,842	
04 PUBLICATIONS PROGRAM	500,835	500,835	0	
05 EDUCATION	368,596	317,503	-51,093	
06 HISTORIC PRESERVATION PROGRAM	880,138	874,686	-5,452	
Total	5,409,965	5,450,654	40,689	40,688.62

Expenditure Account	HB2 Budget	FYE Modified Budget	Net Modifications	
61000 Personal Services	3,343,042	3,362,788	19,746	
62000 Operating Expenses	1,885,793	1,869,686	-16,107	
63000 Equipment & Intangible Assets	94,010	121,138	27,128	
66000 Grants	87,120	87,120	0	
69000 Debt Service		9,921	9,921	

Fund Type	HB2 Budget	FYE Modified Budget	Net Modifications	
01 General	3,028,322	3,069,011	40,689	
02 State/Other Spec Rev	937,006	937,006	0	
03 Fed/Other Spec Rev	816,719	816,719	0	
06 Proprietary	627,918	627,918	0	

The Montana Historical Society had several HB 2 budget modifications in FY 2021. Significant modifications to align expenditures within programs include:

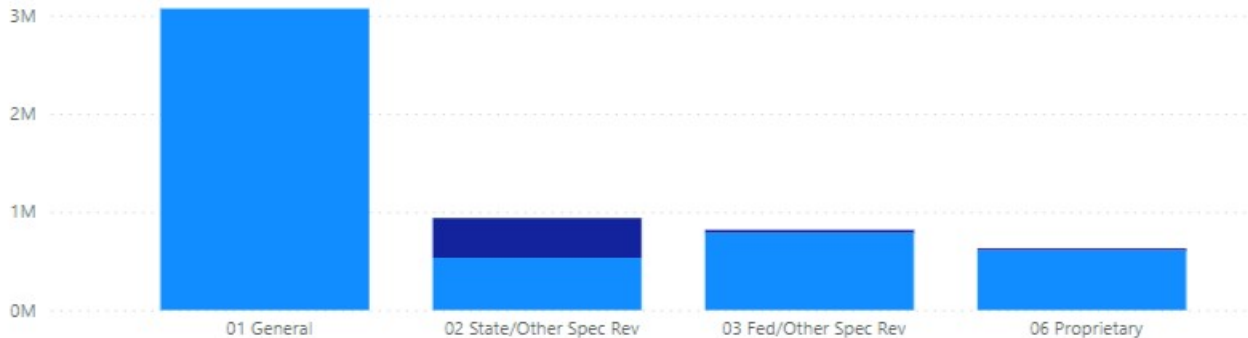
- A transfer of general fund of \$34,000 to the Administration Program and \$32,000 to the Research Center from the Museum Program
- A transfer of general fund of \$34,500 from the Education Program to the Research Center

Additionally, there is a continuation of appropriation authority of approximately \$41,000 from FY 2020 to FY 2021 for audit costs, which is a biennial appropriation.

HB 2 APPROPRIATION AUTHORITY

HB 2 Expenditures

● FYE Expended ● Remaining Budget



Expenditure Account	FYE Modified Budget	FYE Expended	Percent Expended
61000 Personal Services	3,362,788	3,361,110	100.0%
62000 Operating Expenses	1,869,686	1,481,109	79.2%
63000 Equipment & Intangible Assets	121,138	60,665	50.1%
66000 Grants	87,120	83,148	95.4%
69000 Debt Service	9,921	9,922	100.0%

Agency Program	FYE Modified Budget	FYE Expended	Percent Expended
01 ADMINISTRATION PROGRAM	1,317,640	1,310,245	99.4%
02 RESEARCH CENTER	1,320,740	1,114,441	84.4%
03 MUSEUM PROGRAM	1,119,249	981,804	87.7%
06 HISTORIC PRESERVATION PROGRAM	874,686	844,392	96.5%
04 PUBLICATIONS PROGRAM	500,835	500,350	99.9%
05 EDUCATION	317,503	244,724	77.1%
Total	5,450,654	4,995,955	91.7%

General fund provides the greatest amount of the HB 2 modified budget for the Montana Historical Society at 56.3%, followed by state special revenue at 17.2%, and federal special revenue at 15.0%. Budgeted enterprise funds provide the remaining 11.5% of the agency's HB 2 budget. These budgeted enterprise funds receive revenues from fees for goods and services to external customers and support the costs of providing those goods and services. They include revenues from magazine subscriptions, the sale of books published by the Historical Society, merchandise sales, and photography sales.

In FY 2021 Montana Historical Society HB 2 appropriations totaled approximately \$5.5 million, of which 91.7% was expended. This is lower than the 5-year average percent expended of 96.5%. The remaining appropriation authority in accommodation tax state special revenue comprises 88.7% of the total unspent authority in the MHS. This state special revenue account had appropriations of approximately \$935,000 and expended \$532,000 or 56.9%. The table below shows the fund balance from FY 2017 through FY 2021. At the end of FY 2021 there is an ending fund balance of approximately \$1.0 million.

Montana Historical Society
Accommodations Tax (02853)
Fund Balances from FY 2017 through FY 2021

Income Statement	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Fund Balance	\$ 294,979	\$ 392,268	\$ 480,023	\$ 633,337	\$ 714,163
Revenue	765,229	853,110	915,683	852,143	841,659
Expenditures					
Personal Services	5	-	-	-	-
Operating Expenses	(635,372)	(702,874)	(663,453)	(716,316)	(505,025)
Equipment and Intangible Assets	(32,574)	(62,481)	(98,915)	(53,859)	(24,960)
Debt Service	-	-	-	(1,142)	(1,958)
Total Expenditures	(667,941)	(765,355)	(762,368)	(771,318)	(531,943)
Ending Fund Balance	<u>\$ 392,268</u>	<u>\$ 480,023</u>	<u>\$ 633,337</u>	<u>\$ 714,163</u>	<u>\$ 1,023,879</u>
Balance Sheet	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Assets					
Cash	198,744	263,446	383,997	543,918	817,123
Prepaid Expenses	1,377	750	-	436	436
Receivables	<u>238,888</u>	<u>274,512</u>	<u>320,298</u>	<u>254,862</u>	<u>255,812</u>
Total Assets	439,009	538,708	704,295	799,216	1,073,371
Liabilities					
Accounts Payable	(1,381)	(14,552)	(4,570)	(3,976)	(52)
Accrued Liabilities	-	(873)	(1,212)	(163)	(179)
Other Liabilities	<u>(45,360)</u>	<u>(43,261)</u>	<u>(65,176)</u>	<u>(80,915)</u>	<u>(49,262)</u>
Total Liabilities	(46,741)	(58,686)	(70,958)	(85,053)	(49,492)
Ending Fund Balance	<u>392,268</u>	<u>480,023</u>	<u>633,337</u>	<u>714,163</u>	<u>1,023,879</u>