

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	135.62				
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 4,918,784	\$ 998,868	\$ 5,917,652	\$ 6,342,649	\$ 424,997
61200 OVERTIME	104,382	-	104,382	65,730	(38,652)
61300 OTHER/PER DIEM	3,850	1,650	5,500	8,200	2,700
61400 BENEFITS	2,236,721	418,033	2,654,754	2,690,434	35,680
TOTAL PERSONAL SERVICES	<u>7,263,737</u>	<u>1,418,551</u>	<u>8,682,288</u>	<u>9,107,013</u>	<u>424,725</u>
62000 OPERATIONS	7				
62100 CONTRACT	986,932	138,171	1,125,103	1,302,248	177,145
62200 SUPPLY	564,004	208,949	772,953	796,673	23,720
62300 COMMUNICATION	170,012	42,625	212,637	212,184	(453)
62400 TRAVEL	135,842	23,183	159,025	173,017	13,992
62500 RENT	363,481	70,602	434,083	450,298	16,215
62600 UTILITIES	45,880	7,148	53,028	52,614	(414)
62700 REPAIR & MAINT	154,184	35,550	189,734	176,314	(13,420)
62800 OTHER EXPENSES	419,867	106,284	526,151	530,323	4,172
TOTAL OPERATIONS	<u>2,840,202</u>	<u>632,512</u>	<u>3,472,714</u>	<u>3,693,671</u>	<u>220,957</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	-	13,000	13,000
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	208,895	134,369	343,264	513,481	170,217
TOTAL TRANSFERS	<u>208,895</u>	<u>134,369</u>	<u>343,264</u>	<u>513,481</u>	<u>170,217</u>
69000 CAPITAL LEASES					
69000 LEASES	12,952	2,306	15,258	19,967	4,709
TOTAL LEASES	<u>12,952</u>	<u>2,306</u>	<u>15,258</u>	<u>19,967</u>	<u>4,709</u>
TOTAL EXPENDITURES	<u>\$ 10,325,786</u>	<u>\$ 2,187,738</u>	<u>\$ 12,513,524</u>	<u>\$ 13,347,132</u>	<u>\$ 833,608</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 2,136,238	\$ 592,010	\$ 2,728,248	\$ 2,716,065	\$ (12,183)
02262 SHIELDED EGG GRADING FEES	125,483	25,343	150,826	280,060	129,234
02425 BRAND INSPECTION FEES	2,537,041	5,278	2,542,319	2,542,319	-
02426 PER CAPITA FEE	2,633,983	1,144,281	3,778,264	4,270,971	492,707
02427 ANIMAL HEALTH	1,035,807	6,911	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	234,841	52,921	287,762	338,537	50,775
02817 MILK CONTROL	234,460	36,519	270,979	284,372	13,393
03209 MEAT & POULTRY INSPECTION	743,044	84,119	827,163	827,163	-
03032-1 NATIONAL LAB NETWORK	53,823	5,610	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE	16,556	3,116	19,672	21,341	1,669
03427 FEDERAL UMBRELLA PROGRAM	574,510	231,630	806,140	964,153	158,013
TOTAL BUDGETED FUNDS	<u>\$ 10,325,786</u>	<u>\$ 2,187,738</u>	<u>\$ 12,513,524</u>	<u>\$ 13,347,132</u>	<u>\$ 833,608</u>

Predator control is statutorily appropriated and is not included in this projection. It is paid from Per Capita Fees in the amount of \$350,000.

The personal services projections include SB 418 pay plan increase.

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES and BOARD OF LIVESTOCK

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 13.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 597,313	\$ 106,342	\$ 703,655	\$ 701,117	\$ (2,538)
61300 OTHER/PER DIEM	2,150	1,000	3,150	4,600	1,450
61400 BENEFITS	237,489	45,496	282,985	278,194	(4,791)
TOTAL PERSONAL SERVICES	<u>836,952</u>	<u>152,838</u>	<u>989,790</u>	<u>983,911</u>	<u>(5,879)</u>
62000 OPERATIONS					
62100 CONTRACT	94,455	25,951	120,406	169,758	49,352
62200 SUPPLY	53,981	46,472	100,453	115,039	14,586
62300 COMMUNICATION	15,464	4,013	19,477	32,640	13,163
62400 TRAVEL	11,213	3,385	14,598	26,045	11,447
62500 RENT	116,332	39,339	155,671	158,121	2,450
62700 REPAIR & MAINT	1,009	132	1,141	12,761	11,620
62800 OTHER EXPENSES	11,157	3,143	14,300	19,637	5,337
TOTAL OPERATIONS	<u>303,611</u>	<u>122,435</u>	<u>426,046</u>	<u>534,001</u>	<u>107,955</u>
68000 TRANSFERS					
68000 TRANSFERS	<u>95,326</u>	<u>938</u>	<u>96,264</u>	<u>87,481</u>	<u>(8,783)</u>
TOTAL TRANSFERS	<u>95,326</u>	<u>938</u>	<u>96,264</u>	<u>87,481</u>	<u>(8,783)</u>
TOTAL EXPENDITURES	<u>\$ 1,235,889</u>	<u>\$ 276,211</u>	<u>\$ 1,512,100</u>	<u>\$ 1,605,393</u>	<u>\$ 93,293</u>
BUDGETED FUNDS					
02426 PER CAPITA	<u>\$ 1,235,889</u>	<u>\$ 276,211</u>	<u>\$ 1,512,100</u>	<u>\$ 1,605,393</u>	<u>\$ 93,293</u>
TOTAL BUDGETED FUNDS	<u>\$ 1,235,889</u>	<u>\$ 276,211</u>	<u>\$ 1,512,100</u>	<u>\$ 1,605,393</u>	<u>\$ 93,293</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have submitted their intention to retire from Centralized Services prior to June 30, 2017. SB 418 payplan of \$46,993 and the pay increase to the 2014 market have been included in the projection.

The department replaces computers every five years. The replacement is done using a rotating basis so that the department will replace approximately 20% of the computers annually. IT is in the process of ordering the replacement computers. The projected cost of the replacement computers is \$26,000 and is included in the projections above.

In transfers, the total expenditure is expected to be the 2% collection fee to Department of Revenue (DOR) for the collection on the Per Capita Fee (PCF). The projected expense is higher than the budgeted amount because DOR has collected more PCF than was collected in the department's base budget year, FY 2014.

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	1.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 49,401	\$ 9,235	\$ 58,636	\$ 58,854	\$ 218
61300 OTHER/PER DIEM	400	650	1,050	1,650	600
61400 BENEFITS	19,618	3,956	23,574	20,769	(2,805)
TOTAL PERSONAL SERVICES	<u>69,419</u>	<u>13,841</u>	<u>83,260</u>	<u>81,273</u>	<u>(1,987)</u>
62000 OPERATIONS					
62100 CONTRACT	919	155	1,074	866	(208)
62200 SUPPLY	635	246	881	1,420	539
62300 COMMUNICATION	2,252	588	2,840	3,000	160
62400 TRAVEL	1,903	1,602	3,505	5,160	1,655
62500 RENT	4,132	1,408	5,540	5,500	(40)
62700 REPAIR & MAINT	38	4	42	150	108
62800 OTHER EXPENSES	812	116	928	1,000	72
TOTAL OPERATIONS	<u>10,691</u>	<u>4,119</u>	<u>14,810</u>	<u>17,096</u>	<u>2,286</u>
TOTAL EXPENDITURES	<u>\$ 80,110</u>	<u>\$ 17,960</u>	<u>\$ 98,070</u>	<u>\$ 98,369</u>	<u>\$ 299</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 80,110	\$ 17,960	\$ 98,070	\$ 98,369	\$ 299
TOTAL BUDGETED FUNDS	<u>\$ 80,110</u>	<u>\$ 17,960</u>	<u>\$ 98,070</u>	<u>\$ 98,369</u>	<u>\$ 299</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employee that has indicated their intent to retire from the Livestock Loss Board prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
MAY 31, 2017**

**DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	3.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 140,516	\$ 21,073	\$ 161,589	\$ 162,656	\$ 1,067
61300 OTHER/PER DIEM	1,300	-	1,300	1,950	650
61400 BENEFITS	56,389	7,339	63,728	57,538	(6,190)
TOTAL PERSONAL SERVICES	198,205	28,412	226,617	222,144	(4,473)
62000 OPERATIONS					
62100 CONTRACT	14,853	2,773	17,626	29,575	11,949
62200 SUPPLY	2,514	665	3,179	3,652	473
62300 COMMUNICATION	3,218	649	3,867	4,347	480
62400 TRAVEL	5,180	1,060	6,240	11,341	5,101
62500 RENT	7,034	1,481	8,515	8,870	355
62700 REPAIR & MAINT	147	127	274	508	234
62800 OTHER EXPENSES	3,309	1,352	4,661	3,935	(726)
TOTAL OPERATIONS	36,255	8,107	44,362	62,228	17,866
TOTAL EXPENDITURES	\$ 234,460	\$ 36,519	\$ 270,979	\$ 284,372	\$ 13,393
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 234,460	\$ 36,519	\$ 270,979	\$ 284,372	\$ 13,393
TOTAL BUDGETED FUNDS	\$ 234,460	\$ 36,519	\$ 270,979	\$ 284,372	\$ 13,393

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they will retire from the Milk Control Bureau prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

**DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: DIAGNOSTIC LABORATORY**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 20.01					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 725,631	\$ 162,464	\$ 888,095	\$ 898,196	\$ 10,101
61400 BENEFITS	321,482	68,407	389,889	410,586	20,697
TOTAL PERSONAL SERVICES	<u>1,047,113</u>	<u>230,871</u>	<u>1,277,984</u>	<u>1,308,782</u>	<u>30,798</u>
62000 OPERATIONS					
62100 CONTRACT	63,243	18,954	82,197	88,767	6,570
62200 SUPPLY	363,754	110,659	474,413	436,401	(38,012)
62300 COMMUNICATION	27,331	6,787	34,118	28,541	(5,577)
62400 TRAVEL	7,109	150	7,259	6,012	(1,247)
62500 RENT	1,771	7	1,778	7,949	6,171
62600 UTILITIES	36,234	6,669	42,903	40,483	(2,420)
62700 REPAIR & MAINT	87,820	8,826	96,646	67,354	(29,292)
62800 OTHER EXPENSES	98,640	14,768	113,408	126,149	12,741
TOTAL OPERATIONS	<u>685,902</u>	<u>166,820</u>	<u>852,722</u>	<u>801,656</u>	<u>(51,066)</u>
69000 CAPITAL LEASES					
69000 LEASES	12,952	2,306	15,258	19,967	4,709
TOTAL LEASES	<u>12,952</u>	<u>2,306</u>	<u>15,258</u>	<u>19,967</u>	<u>4,709</u>
TOTAL EXPENDITURES	<u>\$ 1,745,967</u>	<u>\$ 399,997</u>	<u>\$ 2,145,964</u>	<u>\$ 2,130,405</u>	<u>\$ (15,559)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 481,568	\$ 258,584	\$ 740,152	\$ 763,170	\$ 23,018
02426 PER CAPITA FEE	174,769	134,610	309,379	270,802	(38,577)
02427 ANIMAL HEALTH LAB FEES	1,035,807	1,193	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	53,823	5,610	59,433	59,433	-
TOTAL BUDGET FUNDING	<u>\$ 1,745,967</u>	<u>\$ 399,997</u>	<u>\$ 2,145,964</u>	<u>\$ 2,130,405</u>	<u>\$ (15,559)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that intend to retire in the Diagnostic Laboratory Division prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

The department is allocating utilities and MSU recharges to the milk lab in FY 2017. In prior years, these expenses were paid from the diagnostic lab budget. After review of the expenses, it has been deemed proper for the milk laboratory to share these expenses.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

**DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 51,996	\$ 13,348	\$ 65,344	\$ 65,730	\$ 386
61400 BENEFITS	24,146	4,921	29,067	27,037	(2,030)
TOTAL PERSONAL SERVICES	<u>76,142</u>	<u>18,269</u>	<u>94,411</u>	<u>92,767</u>	<u>(1,644)</u>
62000 OPERATIONS					
62100 CONTRACT	4,999	438	5,437	7,100	1,663
62200 SUPPLY	30,031	7,148	37,179	33,127	(4,052)
62300 COMMUNICATION	792	231	1,023	1,000	(23)
62400 TRAVEL	1,758	332	2,090	1,500	(590)
62500 RENT	-	58	58	-	(58)
62600 UTILITIES	3,146	479	3,625	-	(3,625)
62700 REPAIR & MAINT	11,914	4,539	16,453	8,300	(8,153)
62800 OTHER EXPENSES	8,125	1,511	9,636	3,100	(6,536)
TOTAL OPERATIONS	<u>60,765</u>	<u>14,736</u>	<u>75,501</u>	<u>54,127</u>	<u>(21,374)</u>
TOTAL EXPENDITURES	<u>\$ 136,907</u>	<u>\$ 33,005</u>	<u>\$ 169,912</u>	<u>\$ 146,894</u>	<u>\$ (23,018)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 136,907	\$ 33,005	\$ 169,912	\$ 146,894	\$ (23,018)
TOTAL BUDGETED FUNDS	<u>\$ 136,907</u>	<u>\$ 33,005</u>	<u>\$ 169,912</u>	<u>\$ 146,894</u>	<u>\$ (23,018)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

The department is allocating utilities and MSU recharges to the milk lab in FY 2017. In prior years, these expenses were paid from the diagnostic lab budget. After review of the expenses, it has been deemed proper for the milk laboratory to share these expenses.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated retirement at the Milk Laboratory prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN IMPORT OFFICE

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE		8.50			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 363,233	\$ 60,934	\$ 424,167	\$ 413,788	\$ (10,379)
61400 BENEFITS	146,034	26,364	172,398	167,215	(5,183)
TOTAL PERSONAL SERVICES	<u>509,267</u>	<u>87,298</u>	<u>596,565</u>	<u>581,003</u>	<u>(15,562)</u>
62000 OPERATIONS					
62100 CONTRACT	25,666	4,844	30,510	76,314	45,804
62200 SUPPLY	16,122	1,750	17,872	13,011	(4,861)
62300 COMMUNICATION	31,691	9,465	41,156	37,423	(3,733)
62400 TRAVEL	12,045	221	12,266	1,964	(10,302)
62500 RENT	8,544	829	9,373	3,900	(5,473)
62700 REPAIR & MAINT	1,806	218	2,024	20,500	18,476
62800 OTHER EXPENSES	12,022	2,446	14,468	12,641	(1,827)
TOTAL OPERATIONS	<u>107,896</u>	<u>19,773</u>	<u>127,669</u>	<u>165,753</u>	<u>38,084</u>
TOTAL EXPENDITURES	<u>\$ 617,163</u>	<u>\$ 107,071</u>	<u>\$ 724,234</u>	<u>\$ 746,756</u>	<u>\$ 22,522</u>
BUDGETED FUNDS					
02426 PER CAPITA FEE	\$ 617,163	\$ 107,071	\$ 724,234	\$ 746,756	\$ 22,522
TOTAL BUDGET FUNDING	<u>\$ 617,163</u>	<u>\$ 107,071</u>	<u>\$ 724,234</u>	<u>\$ 746,756</u>	<u>\$ 22,522</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated their intent to retire from the State Veterinarian division prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

The state veterinarian and import office anticipates that additional personal services expense will be applied to federal disease grants in the remaining months of the fiscal year.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: DESIGNATED SURVEILLANCE AREA (DSA)

	Fiscal Year-to- Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 2.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 101,247	\$ 19,306	\$ 120,553	\$ 127,074	\$ 6,521
61400 BENEFITS	38,510	6,973	45,483	43,893	(1,590)
TOTAL PERSONAL SERVICES	<u>139,757</u>	<u>26,279</u>	<u>166,036</u>	<u>170,967</u>	<u>4,931</u>
62000 OPERATIONS					
62100 CONTRACT	505,557	36,852	542,409	602,054	59,645
62200 SUPPLY	2,385	677	3,062	4,665	1,603
62300 COMMUNICATION	2,943	531	3,474	3,332	(142)
62400 TRAVEL	4,766	55	4,821	7,997	3,176
62500 RENT	-	58	58	50	(8)
62700 REPAIR & MAINT	460	38	498	150	(348)
62800 OTHER EXPENSES	769	44	813	1,200	387
TOTAL OPERATIONS	<u>516,880</u>	<u>38,255</u>	<u>555,135</u>	<u>619,448</u>	<u>64,313</u>
TOTAL EXPENDITURES	<u>\$ 656,637</u>	<u>\$ 64,534</u>	<u>\$ 721,171</u>	<u>\$ 790,415</u>	<u>\$ 69,244</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 656,637	\$ 64,534	\$ 721,171	\$ 790,415	\$ 69,244
TOTAL BUDGETED FUNDS	<u>\$ 656,637</u>	<u>\$ 64,534</u>	<u>\$ 721,171</u>	<u>\$ 790,415</u>	<u>\$ 69,244</u>

DSA performs the majority of tests early in the fiscal year and has paid most of the anticipated expenditures for FY 2016. DSA anticipates fewer tests during the remainder of the year, therefore, projections to the end the year are based on the expenditures made in FY 2015 during the projection period June through June.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: ANIMAL FEDERAL UMBRELLA GRANTS

	Year-TO-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	3.75				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 134,206	\$ 39,835	\$ 174,041	\$ 281,781	\$ 107,740
61400 BENEFITS	56,360	15,650	72,010	111,040	39,030
TOTAL PERSONAL SERVICES	<u>190,566</u>	<u>55,485</u>	<u>246,051</u>	<u>392,821</u>	<u>146,770</u>
62000 OPERATIONS					
62100 CONTRACT	149,939	14,160	164,099	61,732	(102,367)
62200 SUPPLY	11,752	3,512	15,264	26,000	10,736
62300 COMMUNICATION	5,991	1,763	7,754	7,300	(454)
62400 TRAVEL	8,142	3,144	11,286	16,500	5,214
62500 RENT	51,465	1,898	53,363	88,000	34,637
62700 REPAIR & MAINT	9,086	2,350	11,436	9,800	(1,636)
62800 OTHER EXPENSES	34,000	15,887	49,887	52,000	2,113
TOTAL OPERATIONS	<u>270,375</u>	<u>42,714</u>	<u>313,089</u>	<u>261,332</u>	<u>(51,757)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	-	13,000	13,000
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	113,569	133,431	247,000	297,000	50,000
TOTAL TRANSFERS	<u>113,569</u>	<u>133,431</u>	<u>247,000</u>	<u>297,000</u>	<u>50,000</u>
TOTAL EXPENDITURES	<u>\$ 574,510</u>	<u>\$ 231,630</u>	<u>\$ 806,140</u>	<u>\$ 964,153</u>	<u>\$ 158,013</u>
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 574,510	\$ 231,630	\$ 806,140	\$ 964,153	\$ 158,013
TOTAL BUDGETED FUNDS	<u>\$ 574,510</u>	<u>\$ 231,630</u>	<u>\$ 806,140</u>	<u>\$ 964,153</u>	<u>\$ 158,013</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Animal Health Federal Umbrella program prior to June 30, 2017.

The Federal fiscal year is different than state fiscal year. While MDOL may only spend what is appropriated in House Bill 2, the department has until the following March to spend money awarded for the different grants.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

DIVISION: MILK & EGG BUREAU
PROGRAM: MILK & EGG INSPECTION

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	4.75				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 147,656	\$ 32,426	\$ 180,082	\$ 218,535	\$ 38,453
61400 BENEFITS	63,698	13,840	77,538	85,761	8,223
TOTAL PERSONAL SERVICES	<u>211,354</u>	<u>46,266</u>	<u>257,620</u>	<u>304,296</u>	<u>46,676</u>
62000 OPERATIONS					
62100 CONTRACT	3,682	435	4,117	4,600	483
62200 SUPPLY	6,987	919	7,906	15,977	8,071
62300 COMMUNICATION	4,722	1,069	5,791	6,000	209
62400 TRAVEL	10,670	3,384	14,054	12,388	(1,666)
62500 RENT	3,662	1,041	4,703	5,000	297
62700 REPAIR & MAINT	2,460	534	2,994	2,200	(794)
62800 OTHER EXPENSES	7,860	2,389	10,249	14,417	4,168
TOTAL OPERATIONS	<u>40,043</u>	<u>9,771</u>	<u>49,814</u>	<u>60,582</u>	<u>10,768</u>
TOTAL EXPENDITURES	<u>\$ 251,397</u>	<u>\$ 56,037</u>	<u>\$ 307,434</u>	<u>\$ 364,878</u>	<u>\$ 57,444</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	234,841	52,921	287,762	338,537	50,775
03032-2 SHELL EGG FEDERAL INSPECTION FEES	16,556	3,116	19,672	21,341	1,669
TOTAL BUDGET FUNDING	<u>\$ 251,397</u>	<u>\$ 56,037</u>	<u>\$ 307,434</u>	<u>\$ 364,878</u>	<u>\$ 57,444</u>

Milk inspection has a significant excess of budget authority over projected expenses due to reducing expenses to correlate with milk assessment fee revenues.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Milk & Egg Inspection program prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

The Shielded Egg Grading expense projections are shown separately from the milk and egg inspection program.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

**DIVISION: MILK & EGG BUREAU
PROGRAM: SHEILDED EGG GRADING PROGRAM**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 71,518	\$ 13,758	\$ 85,276	\$ 101,078	\$ 15,802
61200 OVERTIME	1,895	-	1,895	-	(1,895)
61400 BENEFITS	29,897	5,602	35,499	43,027	7,528
TOTAL PERSONAL SERVICES	<u>103,310</u>	<u>19,360</u>	<u>122,670</u>	<u>144,105</u>	<u>21,435</u>
62000 OPERATIONS					
62100 CONTRACT	21,095	5,686	26,781	129,663	102,882
62200 SUPPLY	403	60	463	2,500	2,037
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	675	237	912	-	(912)
TOTAL OPERATIONS	<u>22,173</u>	<u>5,983</u>	<u>28,156</u>	<u>135,955</u>	<u>107,799</u>
TOTAL EXPENDITURES	<u>\$ 125,483</u>	<u>\$ 25,343</u>	<u>\$ 150,826</u>	<u>\$ 280,060</u>	<u>\$ 129,234</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 125,483	\$ 25,343	\$ 150,826	\$ 280,060	\$ 129,234
TOTAL BUDGET FUNDING	<u>\$ 125,483</u>	<u>\$ 25,343</u>	<u>\$ 150,826</u>	<u>\$ 280,060</u>	<u>\$ 129,234</u>

Milk inspection has a significant excess of budget over projected expenses due to cutting costs to match milk assessment fee revenues.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Egg Grading program prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

**DIVISION: BRANDS ENFORCEMENT
PROGRAM: BRANDS ENFORCEMENT**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	53.11				

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,781,934	\$ 381,190	\$ 2,163,124	\$ 2,438,466	\$ 275,342
61200 OVERTIME	96,664	-	96,664	65,730	(30,934)
61400 BENEFITS	862,911	149,518	1,012,429	1,055,591	43,162
TOTAL PERSONAL SERVICES	<u>2,741,509</u>	<u>530,708</u>	<u>3,272,217</u>	<u>3,559,787</u>	<u>287,570</u>
62000 OPERATIONS					
62100 CONTRACT	70,552	15,610	86,162	73,728	(12,434)
62200 SUPPLY	64,858	35,753	100,611	134,417	33,806
62300 COMMUNICATION	63,714	15,211	78,925	75,101	(3,824)
62400 TRAVEL	33,177	3,583	36,760	30,691	(6,069)
62500 RENT	64,744	8,677	73,421	62,720	(10,701)
62600 UTILITIES	6,500	-	6,500	12,131	5,631
62700 REPAIR & MAINT	36,283	6,169	42,452	36,520	(5,932)
62800 OTHER EXPENSES	61,866	15,956	77,822	71,244	(6,578)
TOTAL OPERATIONS	<u>401,694</u>	<u>100,959</u>	<u>502,653</u>	<u>496,552</u>	<u>(6,101)</u>
68000 TRANSFERS					
68000 TRANSFERS	-	-	-	129,000	129,000
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>129,000</u>
TOTAL EXPENDITURES	<u>\$ 3,143,203</u>	<u>\$ 631,667</u>	<u>\$ 3,774,870</u>	<u>\$ 4,185,339</u>	<u>\$ 410,469</u>
BUDGETED FUNDS					
02425 BRAND INSPECTION FEES	\$ 2,537,041	\$ 5,278	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	606,162	626,389	1,232,551	1,643,020	410,469
TOTAL BUDGET FUNDING	<u>\$ 3,143,203</u>	<u>\$ 631,667</u>	<u>\$ 3,774,870</u>	<u>\$ 4,185,339</u>	<u>\$ 410,469</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees intending to retire in the Brands Enforcement Division prior to June 30, 2017 at this time. SB 418 payplan of \$189,896 and the pay increase to the 2014 market have been included in the projection.

An employee has indicated potentially retiring during the summer of 2017. The estimated payout for this retirement is \$6,760 and is included in the projections.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
MAY 31, 2017**

**DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION**

	Year-to-Date Actual Expenses May FY 2017	Projected Expenses May to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE					
	22.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 754,133	\$ 138,957	\$ 893,090	\$ 875,374	\$ (17,716)
61200 OVERTIME	5,823	-	5,823	-	(5,823)
61400 BENEFITS	380,187	69,967	450,154	389,783	(60,371)
TOTAL PERSONAL SERVICES	<u>1,140,143</u>	<u>208,924</u>	<u>1,349,067</u>	<u>1,265,157</u>	<u>(83,910)</u>
62000 OPERATIONS					
62100 CONTRACT	31,972	12,313	44,285	58,091	13,806
62200 SUPPLY	10,582	1,088	11,670	10,464	(1,206)
62300 COMMUNICATION	11,894	2,318	14,212	13,500	(712)
62400 TRAVEL	39,879	6,267	46,146	49,877	3,731
62500 RENT	105,797	15,806	121,603	110,188	(11,415)
62700 REPAIR & MAINT	3,161	12,613	15,774	17,821	2,047
62800 OTHER EXPENSES	180,632	48,435	229,067	225,000	(4,067)
TOTAL OPERATIONS	<u>383,917</u>	<u>98,840</u>	<u>482,757</u>	<u>484,941</u>	<u>2,184</u>
TOTAL EXPENDITURES	<u>\$ 1,524,060</u>	<u>\$ 307,764</u>	<u>\$ 1,831,824</u>	<u>\$ 1,750,098</u>	<u>\$ (81,726)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 781,016	\$ 217,927	\$ 998,943	\$ 917,217	\$ (81,726)
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	743,044	84,119	827,163	827,163	-
TOTAL BUDGET FUNDING	<u>\$ 1,524,060</u>	<u>\$ 307,764</u>	<u>\$ 1,831,824</u>	<u>\$ 1,750,098</u>	<u>\$ (81,726)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using two months to the end of the year instead of the anticipated one months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department knows of no employees that plan to retire in the Meat Inspection Program prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE COMPARISON FY 2017**

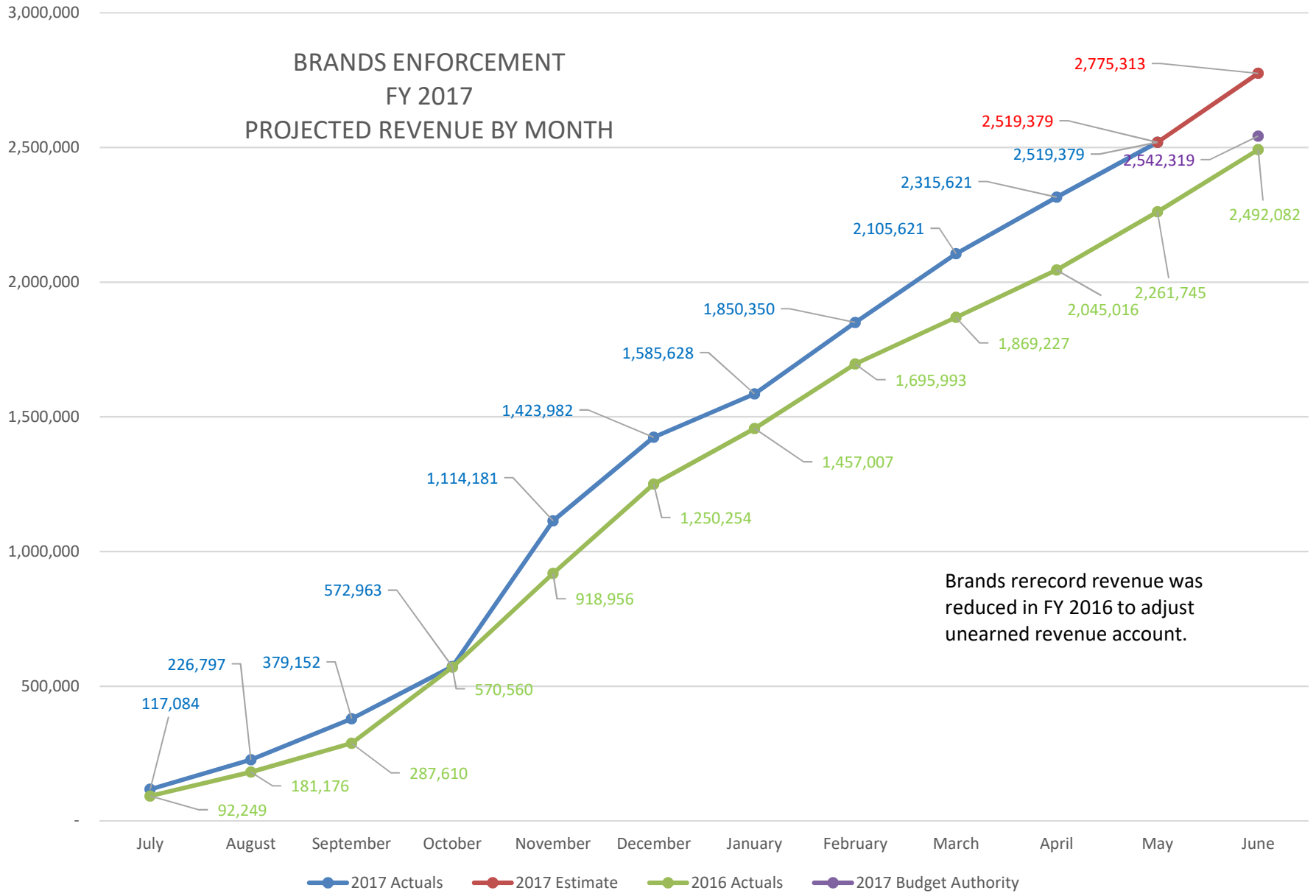
	FY 2016 as of May 30, 2016	FY 2017 as of May 31, 2017	Difference May 31, FY16 & FY17	Budgeted Revenue FY 2017
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 109,538	\$ 186,170	\$ 76,632	\$ 213,000
Re-Recorded Brands	232,354	425,980	193,626	464,704
Security Interest Filing Fee	38,182	38,400	218	53,000
Livestock Dealers License	68,487	18,310	(50,177)	45,000
Local Inspections	295,508	271,289	(24,219)	267,533
Market Inspection Fees	1,454,797	1,501,119	46,322	1,394,467
Investment Earnings	10,867	22,736	11,869	3,000
Other Revenues	71,396	55,375	(16,021)	101,615
Total Brands Division Revenue	\$ 2,281,129	\$ 2,519,379	\$ 238,250	\$ 2,542,319
02426 Per Capita Fee				
Livestock Taxes - Per Capita Fees	\$ 4,532,471	\$ 4,809,584	\$ 277,113	\$ 4,555,000
Non Federal Indirect Cost Recovery	135,156	139,965	4,809	95,000
Federal Indirect Cost Recovery	182,130	131,792	(50,338)	95,000
Investment Earnings	5,035	39,169	34,134	1,000
Other Revenues	915	2,255	1,340	10,822
Total Per Capita Fee Revenue	\$ 4,855,707	\$ 5,122,765	\$ 267,058	\$ 4,756,822
02427 Animal Health				
Laboratory Fees	\$ 862,824	\$ 838,762	\$ (24,062)	\$ 1,037,000
Finance Charges	1,482	704	(778)	-
Books	10,195	6,985	(3,210)	-
Animal Health Licenses & Permits	7,150	8,327	1,177	25,000
Other Revenues	24,303	6,760	(17,543)	23,630
Total Animal Health Revenue	\$ 905,954	\$ 861,538	\$ (44,416)	\$ 1,085,630
02701 Milk Inspection				
Inspectors Assessment	\$ 341,900	\$ 344,817	\$ 2,917	\$ 555,000
Total Milk Inspection	\$ 341,900	\$ 344,817	\$ 2,917	\$ 555,000
Combined State Special Revenue Total	\$ 8,384,690	\$ 8,848,499	\$ 463,809	\$ 8,939,771

Security interest filing fees revenue is significantly lower than the same period FY 2016. This was due to re-evaluating the unearned revenue in FY 2017 and adjusting the balance.

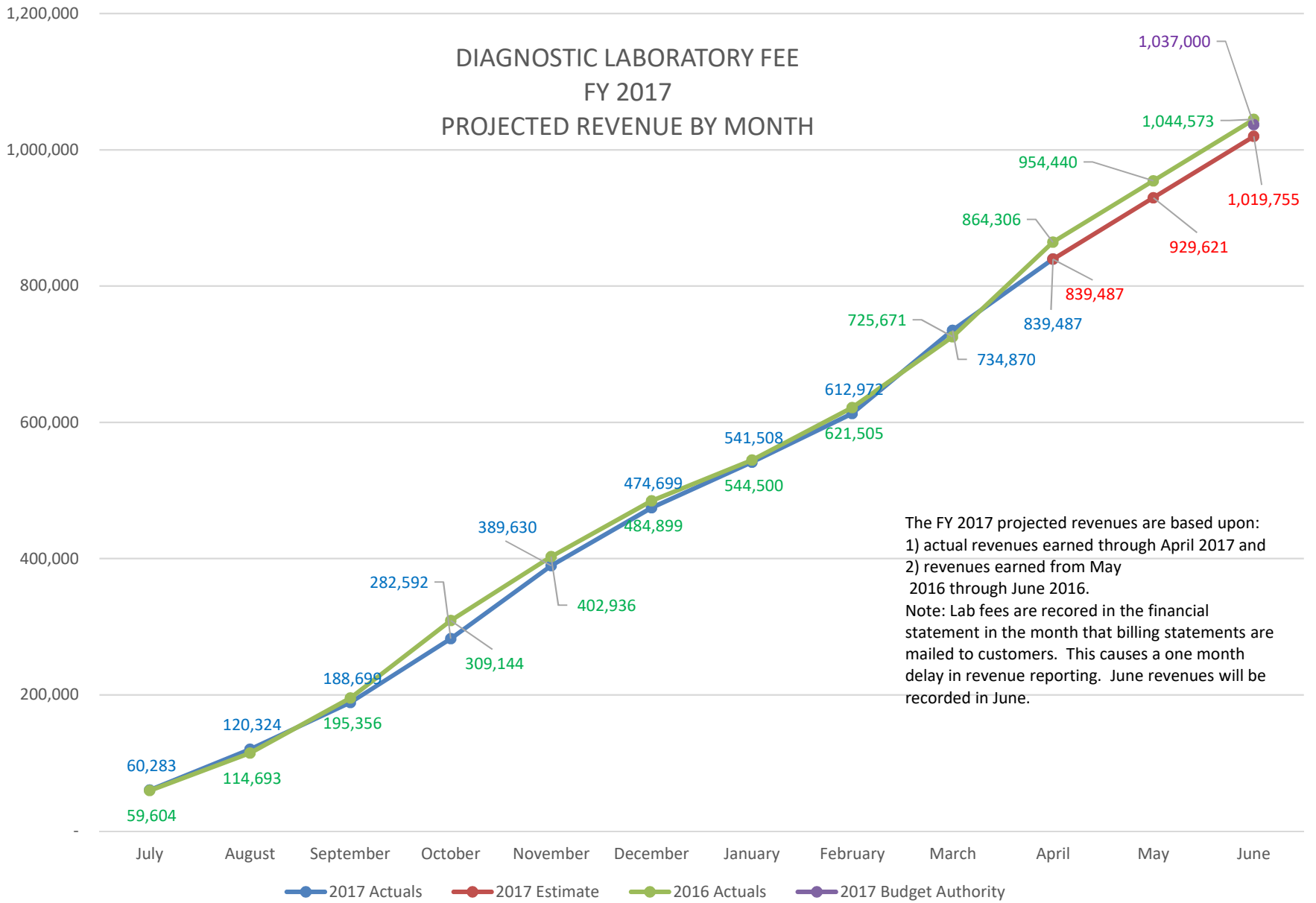
The federal indirect cost recovery rate is significantly lower in FY 2017 than FY 2016.

Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$838,762 are for the period ending March 2017. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

**BRANDS ENFORCEMENT
FY 2017
PROJECTED REVENUE BY MONTH**



DIAGNOSTIC LABORATORY FEE FY 2017 PROJECTED REVENUE BY MONTH



**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

**DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK**

**BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 86%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
	Budget				

BUDGETED FTE 135.62

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 6,342,649	\$ 4,918,784	\$ 4,831,335	\$ 87,449	\$ 1,423,865
61200 OVERTIME	65,730	104,382	70,106	34,276	(38,652)
61300 OTHER/PER DIEM	8,200	3,850	6,200	(2,350)	4,350
61400 BENEFITS	2,690,434	2,236,721	2,008,628	228,093	453,713
TOTAL PERSONAL SERVICES	<u>9,107,013</u>	<u>7,263,737</u>	<u>6,916,269</u>	<u>347,468</u>	<u>1,843,276</u>
62000 OPERATIONS					
62100 CONTRACT	1,302,248	986,932	1,005,922	(18,990)	315,316
62200 SUPPLY	796,673	564,004	582,929	(18,925)	232,669
62300 COMMUNICATION	212,184	170,012	168,237	1,775	42,172
62400 TRAVEL	173,017	135,968	111,825	24,143	37,049
62500 RENT	450,298	363,481	317,287	46,194	86,817
62600 UTILITIES	52,614	45,880	45,744	136	6,734
62700 REPAIR & MAINT	176,314	154,058	132,091	21,967	22,256
62800 OTHER EXPENSES	530,323	419,867	426,779	(6,912)	110,456
TOTAL OPERATIONS	<u>3,693,671</u>	<u>2,840,202</u>	<u>2,790,814</u>	<u>49,388</u>	<u>853,469</u>
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	14,395	(14,395)	13,000
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>14,395</u>	<u>(14,395)</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	513,481	208,895	202,925	5,970	304,586
TOTAL TRANSFERS	<u>513,481</u>	<u>208,895</u>	<u>202,925</u>	<u>5,970</u>	<u>304,586</u>
69000 CAPITAL LEASES					
69000 LEASES	19,967	12,952	12,682	270	7,015
TOTAL LEASES	<u>19,967</u>	<u>12,952</u>	<u>12,682</u>	<u>270</u>	<u>7,015</u>
TOTAL	<u>\$ 13,347,132</u>	<u>\$ 10,325,786</u>	<u>\$ 9,937,085</u>	<u>\$ 388,701</u>	<u>\$ 3,021,346</u>
FUND					
01100 GENERAL FUND	\$ 2,716,065	2,136,238	2,016,373	\$ 119,865	\$ 579,827
02262 SHIELDED EGG GRADING FEES	280,060	125,483	109,012	16,471	154,577
02425 BRAND INSPECTION FEES	2,542,319	2,537,041	2,509,898	27,143	5,278
02426 PER CAPITA FEE	4,270,971	2,633,983	2,384,768	249,215	1,636,988
02427 ANIMAL HEALTH	1,042,718	1,035,807	1,008,601	27,206	6,911
02701 MILK INSPECTION FEES	338,537	234,841	332,081	(97,240)	103,696
02817 MILK CONTROL	284,372	234,460	236,345	(1,885)	49,912
03209 MEAT & POULTRY INSPECTION	827,163	743,044	658,845	84,199	84,119
03032-1 NATIONAL LAB NETWORK	59,433	53,823	25,337	28,486	5,610
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	16,556	18,956	(2,400)	4,785
03427 AH FEDERAL UMBRELLA	964,153	574,510	621,524	(47,014)	389,643
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	-	15,345	(15,345)	-
TOTAL BUDGET FUNDING	<u>\$ 13,347,132</u>	<u>\$ 10,325,786</u>	<u>\$ 9,937,085</u>	<u>\$ 388,701</u>	<u>\$ 3,021,346</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

The Department of Livestock is budgeted for \$13,347,132 and 135.62 FTE in FY 2017. Personal services budget is 80% expended with 86% of payrolls complete. Personal services expended as of May 2017 was \$347,468 higher than May 2016. Operations are 77% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$49,388 higher than May 2016. Overall, Department of Livestock total expenditures were \$388,701 higher than the same period last year. With 83% of the budget year lapsed, 77% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 701,117	\$ 597,313	\$ 692,370	\$ (95,057)	\$ 103,804	
61300 OTHER/PER DIEM	4,600	2,150	4,350	(2,200)	2,450	
61400 BENEFITS	278,194	237,489	216,571	20,918	40,705	
TOTAL PERSONAL SERV	<u>983,911</u>	<u>836,952</u>	<u>913,291</u>	<u>(76,339)</u>	<u>146,959</u>	
62000 OPERATIONS						
62100 CONTRACT	169,758	94,455	173,296	(78,841)	75,303	
62200 SUPPLY	115,039	53,981	58,066	(4,085)	61,058	
62300 COMMUNICATION	32,640	15,464	16,209	(745)	17,176	
62400 TRAVEL	26,045	11,213	22,319	(11,106)	14,832	
62500 RENT	158,121	116,332	128,980	(12,648)	41,789	
62700 REPAIR & MAINT	12,761	1,009	403	606	11,752	
62800 OTHER EXPENSES	19,637	11,157	9,875	1,282	8,480	
TOTAL OPERATIONS	<u>534,001</u>	<u>303,611</u>	<u>409,148</u>	<u>(105,537)</u>	<u>230,390</u>	
68000 TRANSFERS						
68000 TRANSFERS	87,481	95,326	89,278	6,048	(7,845)	
TOTAL TRANSFERS	<u>87,481</u>	<u>95,326</u>	<u>89,278</u>	<u>6,048</u>	<u>(7,845)</u>	
TOTAL EXPENDITURES	<u>\$ 1,605,393</u>	<u>\$ 1,235,889</u>	<u>\$ 1,411,717</u>	<u>\$ (175,828)</u>	<u>\$ 369,504</u>	
BUDGETED FUNDS						
02426 PER CAPITA	\$ 1,605,393	\$ 1,235,889	\$ 1,411,717	\$ (175,828)	\$ 369,504	
TOTAL BUDGETED FUNDS	<u>\$ 1,605,393</u>	<u>\$ 1,235,889</u>	<u>\$ 1,411,717</u>	<u>\$ (175,828)</u>	<u>\$ 369,504</u>	

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

Central Services is budgeted \$1,605,393 and 13.00 FTE in FY 2017 and is funded with per capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 85% expended with 87% of payrolls complete. The personal services expended through May 2017 was \$76,339 lower than May 2016. Operation expenses are 57% expended as of May 2017 and were \$105,537 lower than May 2016. Overall, Central Services total expenditures were \$175,828 lower than the same period last year. With 83% of the budget year lapsed, 77% of the budget is expended.

Because of the timing of the new per capita reporting process, CSD was able to pay the 2% collection fee to the Department of Revenue early in FY 2017. Expenditures are higher in FY 2017 than budgeted because the new rates have generated more revenues than was realized in FY 2014's base budget.

As a result of the change in Per Capita Fee collections, the Department has fulfilled it's contracts for predator control.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 1.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 58,854	\$ 49,401	\$ 48,873	\$ 528	\$ 9,453
61300 OTHER/PER DIEM	1,650	400	600	(200)	1,250
61400 BENEFITS	20,769	19,618	18,212	1,406	1,151
TOTAL PERSONAL SERVICES	<u>81,273</u>	<u>69,419</u>	<u>67,685</u>	<u>1,734</u>	<u>11,854</u>
62000 OPERATIONS					
62100 CONTRACT	866	919	774	145	(53)
62200 SUPPLY	1,420	635	555	80	785
62300 COMMUNICATION	3,000	2,252	1,776	476	748
62400 TRAVEL	5,160	1,903	3,083	(1,180)	3,257
62500 RENT	5,500	4,132	4,580	(448)	1,368
62700 REPAIR & MAINT	150	38	142	(104)	112
62800 OTHER EXPENSES	1,000	812	988	(176)	188
TOTAL OPERATIONS	<u>17,096</u>	<u>10,691</u>	<u>11,898</u>	<u>(1,207)</u>	<u>6,405</u>
TOTAL EXPENDITURES	<u>\$ 98,369</u>	<u>\$ 80,110</u>	<u>\$ 79,583</u>	<u>\$ 527</u>	<u>\$ 18,259</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 98,369	\$ 80,110	\$ 79,583	\$ 527	\$ 18,259
TOTAL BUDGETED FUNDS	<u>\$ 98,369</u>	<u>\$ 80,110</u>	<u>\$ 79,583</u>	<u>\$ 527</u>	<u>\$ 18,259</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 85% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$1,734 higher than May 2016. Operations are 63% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$1,207 lower than May 2016. Overall, Livestock Loss Board total expenditures were \$527 higher than the same period last year. With 83% of the budget year lapsed, 81% of the budget is expended.

The Livestock Loss Board has paid \$119,595 out of statutory appropriated state funds for loss of livestock which was \$1,609 lower than last year. The Livestock Loss Board also paid \$141,113 out of budget amended federal funds which is \$15,333 higher than

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 162,656	\$ 140,516	\$ 138,657	\$ 1,859	\$ 22,140
61300 OTHER/PER DIEM	1,950	1,300	1,250	50	650
61400 BENEFITS	57,538	56,389	52,562	3,827	1,149
TOTAL PERSONAL SERVICES	<u>222,144</u>	<u>198,205</u>	<u>192,469</u>	<u>5,736</u>	<u>23,939</u>
62000 OPERATIONS					
62100 CONTRACT	29,575	14,853	15,512	(659)	14,722
62200 SUPPLY	3,652	2,514	3,607	(1,093)	1,138
62300 COMMUNICATION	4,347	3,218	5,985	(2,767)	1,129
62400 TRAVEL	11,341	5,180	6,527	(1,347)	6,161
62500 RENT	8,870	7,034	7,390	(356)	1,836
62700 REPAIR & MAINT	508	147	259	(112)	361
62800 OTHER EXPENSES	3,935	3,309	4,596	(1,287)	626
TOTAL OPERATIONS	<u>62,228</u>	<u>36,255</u>	<u>43,876</u>	<u>(7,621)</u>	<u>25,973</u>
TOTAL EXPENDITURES	<u>\$ 284,372</u>	<u>\$ 234,460</u>	<u>\$ 236,345</u>	<u>\$ (1,885)</u>	<u>\$ 49,912</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 284,372	\$ 234,460	\$ 236,345	\$ (1,885)	\$ 49,912
TOTAL BUDGETED FUNDS	<u>\$ 284,372</u>	<u>\$ 234,460</u>	<u>\$ 236,345</u>	<u>\$ (1,885)</u>	<u>\$ 49,912</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2017, The Milk Control Bureau is budgeted \$284,372 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 89% expended with 87% of payrolls complete. Personal services expended as of May 2017 were \$5,736 higher than May 2016. Operations are 58% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$7,621 lower than May 2016. Overall, Milk Control Bureau total expenditures were \$1,885 lower than the same period last year. With 83% of the budget year lapsed, 82% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
FY 2017 Budget					

BUDGETED FTE 20.01

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 898,196	\$ 725,631	\$ 786,536	\$ (60,905)	\$ 172,565
61400 BENEFITS	410,586	321,482	301,246	20,236	89,104
TOTAL PERSONAL SERVICES	1,308,782	1,047,113	1,087,782	(40,669)	261,669
62000 OPERATIONS					
62100 CONTRACT	88,767	63,243	79,006	(15,763)	25,524
62200 SUPPLY	436,401	363,754	352,487	11,267	72,647
62300 COMMUNICATION	28,541	27,331	27,003	328	1,210
62400 TRAVEL	6,012	7,109	5,551	1,558	(1,097)
62500 RENT	7,949	1,771	1,771	-	6,178
62600 UTILITIES	40,483	36,234	39,244	(3,010)	4,249
62700 REPAIR & MAINT	67,354	87,820	59,377	28,443	(20,466)
62800 OTHER EXPENSES	126,149	98,640	106,128	(7,488)	27,509
TOTAL OPERATIONS	801,656	685,902	670,567	15,335	115,754
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	5,000	(5,000)	-
TOTAL EQUIPMENT	-	-	5,000	(5,000)	-
69000 CAPITAL LEASES					
69000 LEASES	19,967	12,952	12,682	270	7,015
TOTAL LEASES	19,967	12,952	12,682	270	7,015
TOTAL	\$ 2,130,405	\$ 1,745,967	\$ 1,776,031	\$ (30,064)	\$ 384,438
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 763,170	\$ 481,568	\$ 703,719	\$ (222,151)	\$ 281,602
02426 PER CAPITA FEE	270,802	174,769	23,029	151,740	96,033
02427 ANIMAL HEALTH LAB FEES	1,037,000	1,035,807	1,008,601	27,206	1,193
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	53,823	25,337	28,486	5,610
03673 FEDERAL ANIMAL HEALTH DISEASE GRANT	-	-	15,345	(15,345)	-
TOTAL BUDGET FUNDING	\$ 2,130,405	\$ 1,745,967	\$ 1,776,031	\$ (30,064)	\$ 384,438

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

The diagnostic lab has a balance of \$8,248 in animal health lab fees. This is because the the lease payments are restricted to be paid from animal health fees and there are lease payments remaining to be paid through the end of the year. All animal health lab fee appropriations will be expended before the end of the fiscal year.

The main lab is budgeted for \$2,130,405 and 20.01 FTE in FY 2017. It is funded with general fund of \$763,170, per capita fee of \$270,802, lab fees of \$1,037,000, and federal national lab network of \$59,433. Personal services are 80% expended with 87% of payrolls complete. Personal services expended as of May 2017 were \$40,669 lower than May 2016. Operations are 86% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$15,335 higher than May 2016. Overall, Main Lab total expenditures were \$30,064 lower than the same period last year. With 83% of the budget year lapsed, 85% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
FY 2017 Budget					

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 65,730	\$ 51,996	\$ 41,691	\$ 10,305	\$ 13,734
61400 BENEFITS	27,037	24,146	17,039	7,107	2,891
TOTAL PERSONAL SERVICES	<u>92,767</u>	<u>76,142</u>	<u>58,730</u>	<u>17,412</u>	<u>16,625</u>
62000 OPERATIONS					
62100 CONTRACT	7,100	4,999	5,457	(458)	2,101
62200 SUPPLY	33,127	30,031	27,901	2,130	3,096
62300 COMMUNICATION	1,000	792	784	8	208
62400 TRAVEL	1,500	1,758	1,723	35	(258)
62600 UTILITIES	-	3,146	-	3,146	(3,146)
62700 REPAIR & MAINT	8,300	11,914	7,550	4,364	(3,614)
62800 OTHER EXPENSES	3,100	8,125	2,560	5,565	(5,025)
TOTAL OPERATIONS	<u>54,127</u>	<u>60,765</u>	<u>45,975</u>	<u>14,790</u>	<u>(6,638)</u>
TOTAL	<u>\$ 146,894</u>	<u>\$ 136,907</u>	<u>\$ 104,705</u>	<u>\$ 32,202</u>	<u>\$ 9,987</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 146,894	\$ 136,907	\$ -	\$ 136,907	\$ 9,987
02701 MILK INSPECTION FEES	-	-	104,705	(104,705)	-
TOTAL BUDGETED FUNDS	<u>\$ 146,894</u>	<u>\$ 136,907</u>	<u>\$ 104,705</u>	<u>\$ 32,202</u>	<u>\$ 9,987</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2017, the Milk Laboratory budget is \$146,894, and has 1.50 FTE funded with general fund. Personal services budget is 82% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$17,412 higher than May 2016. Operations are 112% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$14,790 higher than May 2016. Overall, milk lab total expenditures were \$32,202 higher than the same period last year. The total milk lab budget is 93% expended with 83% of the budget year complete.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN IMPORT OFFICE

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	8.50
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61000 PERSONAL SERVICES					
61100 SALARIES	\$ 413,788	\$ 363,233	\$ 336,146	\$ 27,087	\$ 50,555
61400 BENEFITS	167,215	146,034	130,838	15,196	21,181
TOTAL PERSONAL SERVICES	581,003	509,267	466,984	42,283	71,736
62000 OPERATIONS					
62100 CONTRACT	76,314	25,666	23,517	2,149	50,648
62200 SUPPLY	13,011	16,122	11,294	4,828	(3,111)
62300 COMMUNICATION	37,423	31,691	31,097	594	5,732
62400 TRAVEL	1,964	12,171	2,171	10,000	(10,207)
62500 RENT	3,900	8,544	3,303	5,241	(4,644)
62700 REPAIR & MAINT	20,500	1,680	20,190	(18,510)	18,820
62800 OTHER EXPENSES	12,641	12,022	10,652	1,370	619
TOTAL OPERATIONS	165,753	107,896	102,224	5,672	57,857
TOTAL	\$ 746,756	\$ 617,163	\$ 569,208	\$ 47,955	\$ 129,593
FUND					
02426 PER CAPITA FEE	\$ 746,756	\$ 617,163	\$ 569,208	\$ 47,955	\$ 129,593
TOTAL BUDGET FUNDING	\$ 746,756	\$ 617,163	\$ 569,208	\$ 47,955	\$ 129,593

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$746,756 with 8.10 FTE funded with per capita fees. The personal services budget is 88% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$42,283 higher than May 2016. Operations are 65% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$5,672 higher than May 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 83% expended with 83% of the year lapsed. This is \$47,955 more than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: DESIGNATED SURVEILLANCE AREA (DSA)

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		FY 2017 Budget	Budget Adjustments	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	2.00	2.00						
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES								
61100 SALARIES	\$ 127,074	\$ -	\$ 127,074	\$ 101,247	\$ 90,714	\$ 10,533	\$ 25,827	
61400 BENEFITS	43,893	-	43,893	38,510	32,593	5,917	5,383	
TOTAL PERSONAL SERVICES	<u>170,967</u>	<u>-</u>	<u>170,967</u>	<u>139,757</u>	<u>123,307</u>	<u>16,450</u>	<u>31,210</u>	
62000 OPERATIONS								
62100 CONTRACT	649,057	(47,003)	602,054	505,557	438,841	66,716	96,497	
62200 SUPPLY	4,665	-	4,665	2,385	3,976	(1,591)	2,280	
62300 COMMUNICATION	3,332	-	3,332	2,943	1,674	1,269	389	
62400 TRAVEL	7,997	-	7,997	4,766	1,728	3,038	3,231	
62500 RENT	50	-	50	-	-	-	50	
62600 UTILITIES	-	-	-	-	-	-	-	
62700 REPAIR & MAINT	150	-	150	460	38	422	(310)	
62800 OTHER EXPENSES	1,200	-	1,200	769	1,186	(417)	431	
TOTAL OPERATIONS	<u>666,451</u>	<u>(47,003)</u>	<u>619,448</u>	<u>516,880</u>	<u>447,443</u>	<u>69,437</u>	<u>102,568</u>	
TOTAL EXPENDITURES	<u>\$ 837,418</u>	<u>\$ (47,003)</u>	<u>\$ 790,415</u>	<u>\$ 656,637</u>	<u>\$ 570,750</u>	<u>\$ 85,887</u>	<u>\$ 133,778</u>	
BUDGETED FUNDS								
01100 GENERAL FUND	\$ 837,418	\$ (47,003)	\$ 790,415	\$ 656,637	\$ 570,750	\$ 85,887	\$ 133,778	
TOTAL BUDGETED FUNDS	<u>\$ 837,418</u>	<u>\$ (47,003)</u>	<u>\$ 790,415</u>	<u>\$ 656,637</u>	<u>\$ 570,750</u>	<u>\$ 85,887</u>	<u>\$ 133,778</u>	

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

Per House Bill 3 of the 2017 Montana Legislation, funding for the DSA program was reduced by \$47,003.

The Designated Surveillance Area (DSA) is budgeted for \$790,415 and 2.00 FTE in FY 2017 and is funded with general funds. The personal services budget is 82% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$16,450 higher than May 2016. Operations are 83% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$69,437 higher than May 2016. Overall, DSA total expenditures were \$85,887 higher than the same period last year with 83% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: FEDERAL ANIMAL HEALTH DISEASE GRANTS

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses May FY 2017	Prior Year Actual Expenses May FY 2016		

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 281,781	\$ 134,206	\$ 152,433	\$ (18,227)	\$ 147,575
61400 BENEFITS	111,040	56,360	59,177	(2,817)	54,680
TOTAL PERSONAL SERVICES	<u>392,821</u>	<u>190,566</u>	<u>211,610</u>	<u>(21,044)</u>	<u>202,255</u>
62000 OPERATIONS					
62100 CONTRACT	61,732	149,939	127,283	22,656	(88,207)
62200 SUPPLY	26,000	11,752	20,527	(8,775)	14,248
62300 COMMUNICATION	7,300	5,991	6,405	(414)	1,309
62400 TRAVEL	16,500	8,142	13,723	(5,581)	8,358
62500 RENT	88,000	51,465	67,664	(16,199)	36,535
62700 REPAIR & MAINT	9,800	9,086	7,918	1,168	714
62800 OTHER EXPENSES	52,000	34,000	43,352	(9,352)	18,000
TOTAL OPERATIONS	<u>261,332</u>	<u>270,375</u>	<u>286,872</u>	<u>(16,497)</u>	<u>(9,043)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	9,395	(9,395)	13,000
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>9,395</u>	<u>(9,395)</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	297,000	113,569	113,647	(78)	183,431
TOTAL TRANSFERS	<u>297,000</u>	<u>113,569</u>	<u>113,647</u>	<u>(78)</u>	<u>183,431</u>
TOTAL EXPENDITURES	<u>\$ 964,153</u>	<u>\$ 574,510</u>	<u>\$ 621,524</u>	<u>\$ (47,014)</u>	<u>\$ 389,643</u>
<u>BUDGETED FUNDS</u>					
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 574,510	\$ 621,524	\$ (47,014)	\$ 389,643
TOTAL BUDGETED FUNDS	<u>\$ 964,153</u>	<u>\$ 574,510</u>	<u>\$ 621,524</u>	<u>\$ (47,014)</u>	<u>\$ 389,643</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the 87%. The Federal Animal Health Disease Grants are budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with AH Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 49% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$21,044 lower than May 2016. Operations are 103% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$16,497 lower than May 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$47,014 lower than the same period last year with 60% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: MILK & EGG INSPECTION BUREAU
PROGRAM: MILK AND EGG INSPECTION

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 218,535	\$ 147,656	\$ 149,709	\$ (2,053)	\$ 70,879
61400 BENEFITS	85,761	63,698	61,360	2,338	22,063
TOTAL PERSONAL SERVICES	304,296	211,354	211,069	285	92,942

62000 OPERATIONS					
62100 CONTRACT	4,600	3,682	3,340	342	918
62200 SUPPLY	15,977	6,987	8,258	(1,271)	8,990
62300 COMMUNICATION	6,000	4,722	4,737	(15)	1,278
62400 TRAVEL	12,388	10,670	11,574	(904)	1,718
62500 RENT	5,000	3,662	3,832	(170)	1,338
62700 REPAIR & MAINT	2,200	2,460	1,300	1,160	(260)
62800 OTHER EXPENSES	14,417	7,860	9,538	(1,678)	6,557
TOTAL OPERATIONS	60,582	40,043	42,579	(2,536)	20,539

TOTAL	\$ 364,878	\$ 251,397	\$ 253,648	\$ (2,251)	\$ 113,481
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BUDGETED FUNDS

02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ 7,317	\$ (7,317)	\$ 5,000
02701 MILK INSPECTION FEES	338,537	234,841	227,154	7,687	103,696
03032-2 FEDERAL ANIMAL HEALTH	21,341	16,556	19,177	(2,621)	4,785
TOTAL BUDGET FUNDING	\$ 364,878	\$ 251,397	\$ 253,648	\$ (2,251)	\$ 113,481

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2017, the Milk Inspection program is budgeted \$364,878 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 69% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$285 higher than May 2016. Operations are 66% expended with 83% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of May 2017 were \$2,536 lower than May 2016. Total Milk Inspection expenditures were \$2,251 lower than the same period last year. With 83% of the budget year lapsed, 69% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: MILK & EGG INSPECTION BUREAU
PROGRAM: SHIELDED EGG GRADING PROGRAM

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 101,078	\$ 71,518	\$ 62,385	\$ 9,133	\$ 29,560
61102 OVERTIME	-	1,895	1,084	811	(1,895)
61400 BENEFITS	43,027	29,897	25,047	4,850	13,130
TOTAL PERSONAL SERVICES	<u>144,105</u>	<u>103,310</u>	<u>88,516</u>	<u>14,794</u>	<u>40,795</u>
62000 OPERATIONS					
62100 CONTRACT	129,663	21,095	18,939	2,156	108,568
62200 SUPPLY	2,500	403	721	(318)	2,097
62400 TRAVEL	3,542	-	-	-	3,542
62700 REPAIR & MAINT	250	-	-	-	250
62800 OTHER EXPENSES	-	675	836	(161)	(675)
TOTAL OPERATIONS	<u>135,955</u>	<u>22,173</u>	<u>20,496</u>	<u>1,677</u>	<u>113,782</u>
TOTAL	<u>\$ 280,060</u>	<u>\$ 125,483</u>	<u>\$ 109,012</u>	<u>\$ 16,471</u>	<u>\$ 154,577</u>
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 125,483	\$ 109,012	\$ 16,471	\$ 154,577
TOTAL BUDGET FUNDING	<u>\$ 280,060</u>	<u>\$ 125,483</u>	<u>\$ 109,012</u>	<u>\$ 16,471</u>	<u>\$ 154,577</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 87%. The Shielded Egg Grading Program is budgeted \$280,060 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 72% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$14,794 higher than May 2016. Operations are 16% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$1,677 higher than May 2016. Overall, the Egg Grading program total expenditures were \$16,471 higher than the same period last year with 45% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: BRANDS ENFORCEMENT DIVISION
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 2,438,466	\$ 1,781,934	\$ 1,670,179	\$ 111,755	\$ 656,532
61200 OVERTIME	65,730	96,664	68,464	28,200	(30,934)
61400 BENEFITS	1,055,591	862,911	765,796	97,115	192,680
TOTAL PERSONAL SERVICES	3,559,787	2,741,509	2,504,439	237,070	818,278
62000 OPERATIONS					
62100 CONTRACT	73,728	70,552	88,481	(17,929)	3,176
62200 SUPPLY	134,417	64,858	89,709	(24,851)	69,559
62300 COMMUNICATION	75,101	63,714	62,773	941	11,387
62400 TRAVEL	30,691	33,177	16,529	16,648	(2,486)
62500 RENT	62,720	64,744	24,965	39,779	(2,024)
62600 UTILITIES	12,131	6,500	6,500	-	5,631
62700 REPAIR & MAINT	36,520	36,283	32,563	3,720	237
62800 OTHER EXPENSES	71,244	61,866	57,436	4,430	9,378
TOTAL OPERATIONS	496,552	401,694	378,956	22,738	94,858
68000 TRANSFERS					
68000 TRANSFERS	129,000	-	-	-	129,000
TOTAL TRANSFERS	129,000	-	-	-	129,000
TOTAL	\$ 4,185,339	\$ 3,143,203	\$ 2,883,395	\$ 259,808	\$ 1,042,136

BUDGETED FUNDS

02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 2,537,041	\$ 2,509,898	\$ 27,143	\$ 5,278
02426 PER CAPITA FEES	1,643,020	606,162	373,497	232,665	1,036,858
TOTAL BUDGET FUNDING	\$ 4,185,339	\$ 3,143,203	\$ 2,883,395	\$ 259,808	\$ 1,042,136

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2016, Brands Enforcement is budgeted for \$4,185,339 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,542,319 and Per Capita Fees of \$1,643,020. Personal services budget is 77% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$237,070 higher than May 2016. Operations are 81% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$22,738 higher than May 2016. In contract services, \$24,530 was spent for temporary employees in FY 2016. The division has not hired temporary employees in FY 2017. Overall, Brands Enforcement total expenditures were \$259,808 higher than the same period last year. With 83% of the budget year lapsed, 75% of the budget has been expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 22.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 875,374	\$ 754,133	\$ 661,642	\$ 92,491	\$ 121,241
61102 OVERTIME	-	5,823	558	5,265	(5,823)
61400 BENEFITS	389,783	380,187	328,187	52,000	9,596
TOTAL PERSONAL SERVICES	<u>1,265,157</u>	<u>1,140,143</u>	<u>990,387</u>	<u>149,756</u>	<u>125,014</u>

62000 OPERATIONS

62100 CONTRACT	58,091	31,972	31,475	497	26,119
62200 SUPPLY	10,464	10,582	5,828	4,754	(118)
62300 COMMUNICATION	13,500	11,894	9,794	2,100	1,606
62400 TRAVEL	49,877	39,879	26,897	12,982	9,998
62500 RENT	110,188	105,797	74,802	30,995	4,391
62700 REPAIR & MAINT	17,821	3,161	2,351	810	14,660
62800 OTHER EXPENSES	225,000	180,632	179,632	1,000	44,368
TOTAL OPERATIONS	<u>484,941</u>	<u>383,917</u>	<u>330,779</u>	<u>53,138</u>	<u>101,024</u>

TOTAL EXPENDITURES

TOTAL EXPENDITURES	<u>\$ 1,750,098</u>	<u>\$ 1,524,060</u>	<u>\$ 1,321,166</u>	<u>\$ 202,894</u>	<u>\$ 226,038</u>
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BUDGETED FUNDS

01100 GENDERAL FUND	\$ 917,217	\$ 781,016	\$ 662,321	\$ 118,695	\$ 136,201
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718
03209 MEAT & POULTRY INSPECTION FEES	827,163	743,044	658,845	84,199	84,119
TOTAL BUDGET FUNDING	<u>\$ 1,750,098</u>	<u>\$ 1,524,060</u>	<u>\$ 1,321,166</u>	<u>\$ 202,894</u>	<u>\$ 226,038</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.50 FTE. The bureau is funded with general fund of \$917,217, Meat & Poultry Inspection Fees of \$827,163 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 90% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$149,756 higher than May 2016. Operations are 79% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$53,138 higher than May 2016. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$202,894 higher than the same period last year with 87% of the budget expended. The total budget is 87% expended with 83% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE
COMPARISON REPORTS
MAY 31, 2017**

MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT
MAY 31, 2017

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES

	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 22,695	\$ 19,661	\$ 3,034	\$ 863
61400 BENEFITS	10,584	14,156	11,935	2,221	(3,572)
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>36,851</u>	<u>31,596</u>	<u>5,255</u>	<u>(2,709)</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	356,004	467,359	(111,355)	(315,833)
62200 SUPPLY	20,441	19,070	33,466	(14,396)	1,371
62300 COMMUNICATION	2,278	1,977	3,336	(1,359)	301
62400 TRAVEL	8,068	8,880	11,886	(3,006)	(812)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	47,255	686	46,569	2,814
62800 OTHER EXPENSES	7,212	13,809	7,333	6,476	(6,597)
TOTAL OPERATIONS	<u>128,276</u>	<u>446,995</u>	<u>524,066</u>	<u>(77,071)</u>	<u>(318,719)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	96,113	78,537	17,576	48,887
TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>78,537</u>	<u>17,576</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	129,371	191,604	(62,233)	74,051
TOTAL STATE SOURCES	<u>203,422</u>	<u>129,371</u>	<u>191,604</u>	<u>(62,233)</u>	<u>74,051</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES	<u>\$ 883,840</u>	<u>\$ 759,330</u>	<u>\$ 831,798</u>	<u>\$ (72,468)</u>	<u>\$ 124,510</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 84,371	\$ 144,361	\$ (59,990)	\$ 119,051
02117 PREDATORY ANIMAL CONTROL	350,000	350,000	349,999	1	-
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	141,113	125,780	15,333	3,887
03673 SMALL FEDERAL GRANTS	96,470	96,470	22,157	74,313	-
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
03710 ANIMAL TRACEABILITY	88,948	87,376	71,309	16,067	1,572
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	<u>\$ 883,840</u>	<u>\$ 759,330</u>	<u>\$ 831,798</u>	<u>\$ (72,468)</u>	<u>\$ 124,510</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

Statutorily appropriated and budget amended expenditures are not budgeted in House bill 2 in the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutorily appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$84,371 for loss of livestock from state funding and \$141,113 from federal funding which was \$59,990 lower and \$15,333 higher, respectively, than same period last year. The Department of Livestock has paid \$350,000 out of statutorily appropriated state funds for predator control costs including insurance and board approved payments to counties.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

**BUDGET TO ACTUAL EXPENSE COMPARISON
REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
<u>STATUTORY APPROPRIATED FUNDS</u>					
62000 OPERATIONS					
62100 CONTRACT	\$ 27,000	\$ 350,000	\$ 349,999	\$ 1	\$ (323,000)
TOTAL OPERATIONS	<u>27,000</u>	<u>350,000</u>	<u>349,999</u>	<u>1</u>	<u>(323,000)</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED EXPENDITURES	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 349,999</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>
<u>STATUTORY APPROPRIATED FUND</u>					
02117 PREDATORY ANIMAL CONTROL	\$ 350,000	\$ 350,000	\$ 349,999	\$ 1	\$ -
TOTAL STATUTORY APPROPRIATED FUNDING	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 349,999</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>

The Department of Livestock has paid \$350,000 out of statutorily appropriated state funds for predator control costs including insurance and board approved payments to counties.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
<u>STATUTORY AND BUDGET AMENDED EXPENDITURES</u>					
66000 GRANTS					
66200 FROM FEDERAL SOURCES	\$ 145,000	\$ 96,113	\$ 78,537	\$ 17,576	\$ 48,887
TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>78,537</u>	<u>17,576</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	129,371	191,604	(62,233)	74,051
TOTAL STATE SOURCES	<u>203,422</u>	<u>129,371</u>	<u>191,604</u>	<u>(62,233)</u>	<u>74,051</u>
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES	<u>\$ 348,422</u>	<u>\$ 225,484</u>	<u>\$ 270,141</u>	<u>\$ (44,657)</u>	<u>\$ 122,938</u>
<u>STATUTORY APPROPRIATED FUND</u>					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 84,371	\$ 144,361	\$ (59,990)	\$ 119,051
<u>BUDGET AMENDED FUNDS</u>					
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	141,113	125,780	15,333	3,887
TOTAL STATUTORY AND BUDGET AMENDED FUNDS	<u>\$ 348,422</u>	<u>\$ 225,484</u>	<u>\$ 270,141</u>	<u>\$ (44,657)</u>	<u>\$ 122,938</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 83% instead of the anticipated 92%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 78% expended with 87% of payrolls complete. Personal services expended as of May 2017 was \$1,786 higher than May 2016. Operations are 59% expended with 83% of the budget year lapsed. Operation expenses as of May 2017 were \$245 higher than May 2016. Overall, Livestock Loss Board total expenditures were \$2,031 higher than the same period last year. With 83% of the budget year lapsed, 74% of the budget is expended.

The Livestock Loss Board has paid \$84,371 out of statutory appropriated state funds for loss of livestock which was \$59,990 lower than last year. The Livestock Loss Board also paid \$141,113 out of budget amended federal funds which is \$15,333 higher than

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses May FY 2017	Same Period Prior Year Actual Expenses May FY 2016	Year to Year Comparison	Balance of Budget Available
	BUDGET AMENDED EXPENDITURES				
62000 OPERATIONS					
62100 CONTRACT	\$ -	\$ -	\$ 96,565	\$ (96,565)	\$ -
62200 SUPPLY	4,706	5,469	15,632	(10,163)	(763)
62700 REPAIRS & MAINT	23,000	22,255	-	22,255	745
62800 OTHER EXPENSES	1,050	1,032	-	1,032	18
TOTAL OPERATIONS	<u>28,756</u>	<u>28,756</u>	<u>112,197</u>	<u>(83,441)</u>	<u>-</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 78,756</u>	<u>\$ 78,756</u>	<u>\$ 118,192</u>	<u>\$ (39,436)</u>	<u>\$ -</u>
BUDGET AMENDED FUND					
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 78,756	\$ -	\$ 78,756	\$ -
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
TOTAL BUDGED AMENDED FUNDING	<u>\$ 78,756</u>	<u>\$ 78,756</u>	<u>\$ 118,192</u>	<u>\$ (39,436)</u>	<u>\$ -</u>

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2017**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN IMPORT OFFICE

BUDGET YEAR LAPSED: 83%
PAYROLL PERIODS COMPLETED: 87%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017	Year-to-Date Actual Expenses May	Same Period Prior Year Actual Expenses May	Year to Year	Balance of
	Budget	FY 2017	FY 2016	Comparison	Budget Available

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 22,695	\$ 19,661	\$ 3,034	\$ 863
61400 BENEFITS	10,584	14,156	11,935	2,221	(3,572)
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>36,851</u>	<u>31,596</u>	<u>5,255</u>	<u>(2,709)</u>

62000 OPERATIONS

62100 CONTRACT	13,171	6,004	20,795	(14,791)	7,167
62200 SUPPLY	15,735	13,601	17,834	(4,233)	2,134
62300 COMMUNICATION	2,278	1,977	3,336	(1,359)	301
62400 TRAVEL	8,068	8,880	11,886	(3,006)	(812)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	27,069	25,000	686	24,314	2,069
62800 OTHER EXPENSES	6,162	12,777	7,333	5,444	(6,615)
TOTAL OPERATIONS	<u>72,520</u>	<u>68,239</u>	<u>61,870</u>	<u>6,369</u>	<u>4,281</u>

TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 106,662</u>	<u>\$ 105,090</u>	<u>\$ 93,466</u>	<u>\$ 11,624</u>	<u>\$ 1,572</u>
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BUDGET AMENDED FUND

03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 17,714	\$ 22,157	\$ (4,443)	\$ -
03710 ANIMAL DISEASE TRACEABILITY	88,948	87,376	71,309	16,067	1,572
TOTAL BUDGED AMENDED FUNDING	<u>\$ 106,662</u>	<u>\$ 105,090</u>	<u>\$ 93,466</u>	<u>\$ 11,624</u>	<u>\$ 1,572</u>