

Department of Livestock Centralized Services Division

Finance & Accounting & Expense Report



SEPTEMBER 2018

Prepared By:
Brian Simonson, Evan Waters & Staff

(This page left blank intentionally)

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION REPORT
AUGUST 31, 2018**

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|---------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 722,872 | \$ 5,490,793 | \$ 6,213,665 | \$ 6,169,830 | \$ (43,835) |
| 61200 OVERTIME | 9,152 | 105,157 | 114,309 | 105,278 | (9,031) |
| 61300 OTHER/PER DIEM | 550 | 5,175 | 5,725 | 4,650 | (1,075) |
| 61400 BENEFITS | 325,781 | 2,185,118 | 2,510,899 | 2,437,870 | (73,029) |
| TOTAL PERSONAL SERVICES | <u>1,058,355</u> | <u>7,786,243</u> | <u>8,844,598</u> | <u>8,717,628</u> | <u>(126,970)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 35,826 | 1,417,758 | 1,453,584 | 1,444,314 | (9,270) |
| 62200 SUPPLY | 53,610 | 712,059 | 765,669 | 773,294 | 7,625 |
| 62300 COMMUNICATION | 5,554 | 180,813 | 186,367 | 212,888 | 26,521 |
| 62400 TRAVEL | 5,612 | 149,545 | 155,157 | 138,749 | (16,408) |
| 62500 RENT | 42,501 | 548,627 | 591,128 | 507,100 | (84,028) |
| 62600 UTILITIES | 8,438 | 45,198 | 53,636 | 65,772 | 12,136 |
| 62700 REPAIR & MAINT | 15,933 | 164,246 | 180,179 | 190,967 | 10,788 |
| 62800 OTHER EXPENSES | 82,376 | 634,418 | 716,794 | 603,712 | (113,082) |
| TOTAL OPERATIONS | <u>249,850</u> | <u>3,852,664</u> | <u>4,102,514</u> | <u>3,936,796</u> | <u>(165,718)</u> |
| 63000 EQUIPMENT | | | | | |
| 63100 EQUIPMENT | - | - | - | 19,967 | 19,967 |
| TOTAL EQUIPMENT | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,967</u> | <u>19,967</u> |
| 68000 TRANSFERS | | | | | |
| 68000 TRANSFERS | - | 318,441 | 318,441 | 384,481 | 66,040 |
| TOTAL TRANSFERS | <u>-</u> | <u>318,441</u> | <u>318,441</u> | <u>384,481</u> | <u>66,040</u> |
| 69000 CAPITAL LEASES | | | | | |
| 69000 LEASES | - | - | - | - | - |
| TOTAL LEASES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>\$ 1,308,205</u> | <u>\$ 11,957,348</u> | <u>\$ 13,265,553</u> | <u>\$ 13,058,872</u> | <u>\$ (206,681)</u> |

BUDGETED FUNDS

| | | | | | |
|---|---------------------|----------------------|----------------------|----------------------|---------------------|
| 01100 GENERAL FUND | \$ 185,525 | \$ 2,556,429 | \$ 2,741,954 | \$ 2,603,726 | \$ (138,228) |
| 02262 SHIELDED EGG GRADING FEES | 12,702 | 122,568 | 135,270 | 398,354 | 263,084 |
| 02425 BRAND INSPECTION FEES | 334,594 | 2,724,188 | 3,058,782 | 3,058,782 | - |
| 02426 PER CAPITA FEE | 434,251 | 3,253,860 | 3,688,111 | 3,298,269 | (389,842) |
| 02427 ANIMAL HEALTH | - | 5,717 | 5,717 | 5,717 | - |
| 02701 MILK INSPECTION FEES | 43,294 | 358,669 | 401,963 | 448,741 | 46,778 |
| 02817 MILK CONTROL | 32,049 | 247,350 | 279,399 | 279,263 | (136) |
| 03209 MEAT & POULTRY INSPECTION | 122,109 | 806,905 | 929,014 | 929,014 | - |
| 03032-1 NATIONAL LAB NETWORK | - | 30,606 | 30,606 | 30,606 | - |
| 03032-2 SHELL EGG FEDERAL INSPECTION FEES | 494 | 19,636 | 20,130 | 23,345 | 3,215 |
| 03427 FEDERAL UMBRELLA PROGRAM | 54,401 | 737,533 | 791,934 | 800,382 | 8,448 |
| 06026 DIAGNOSTIC LABORATORY FEES | 88,786 | 1,093,887 | 1,182,673 | 1,182,673 | - |
| TOTAL BUDGETED FUNDS | <u>\$ 1,308,205</u> | <u>\$ 11,957,348</u> | <u>\$ 13,265,553</u> | <u>\$ 13,058,872</u> | <u>\$ (206,681)</u> |

The FY 2019 budget includes carryforward authority from FY 2017 and FY 2018 as well as HB 09 general fund. HB 09 general fund was to reinstate the governor's 10% general fund cut from the 2017 legislative special session.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|---|--|---|--|---------------------|---|
| BUDGETED FTE | 13.00 | | | | |
| HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES | | | | | |
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 105,533 | \$ 604,698 | \$ 710,231 | \$ 708,143 | \$ (2,088) |
| 61300 OTHER/PER DIEM | 250 | 2,525 | 2,775 | 2,750 | (25) |
| 61400 BENEFITS | 38,168 | 211,116 | 249,284 | 241,942 | (7,342) |
| TOTAL PERSONAL SERVICES | <u>143,951</u> | <u>818,339</u> | <u>962,290</u> | <u>952,835</u> | <u>(9,455)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 287 | 246,042 | 246,329 | 229,675 | (16,654) |
| 62200 SUPPLY | 145 | 89,531 | 89,676 | 84,876 | (4,800) |
| 62300 COMMUNICATION | - | 65,229 | 65,229 | 59,399 | (5,830) |
| 62400 TRAVEL | 832 | 15,920 | 16,752 | 12,661 | (4,091) |
| 62500 RENT | - | 157,517 | 157,517 | 144,790 | (12,727) |
| 62700 REPAIR & MAINT | - | 1,614 | 1,614 | 487 | (1,127) |
| 62800 OTHER EXPENSES | - | 13,413 | 13,413 | 10,646 | (2,767) |
| TOTAL OPERATIONS | <u>1,264</u> | <u>589,266</u> | <u>590,530</u> | <u>542,534</u> | <u>(47,996)</u> |
| 68000 TRANSFERS | | | | | |
| 68000 TRANSFERS | - | 99,584 | 99,584 | 87,481 | (12,103) |
| TOTAL TRANSFERS | - | 99,584 | 99,584 | 87,481 | (12,103) |
| TOTAL EXPENDITURES | <u>\$ 145,215</u> | <u>\$ 1,507,189</u> | <u>\$ 1,652,404</u> | <u>\$ 1,582,850</u> | <u>\$ (69,554)</u> |
| BUDGETED FUNDS | | | | | |
| 02426 PER CAPITA | \$ 145,215 | \$ 1,507,189 | \$ 1,652,404 | \$ 1,582,850 | \$ (69,554) |
| TOTAL BUDGETED FUNDS | <u>\$ 145,215</u> | <u>\$ 1,507,189</u> | <u>\$ 1,652,404</u> | <u>\$ 1,582,850</u> | <u>\$ (69,554)</u> |

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

**DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD**

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 1.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|-------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 9,143 | \$ 61,508 | \$ 70,651 | \$ 58,443 | \$ (12,208) |
| 61300 OTHER/PER DIEM | - | 350 | 350 | 350 | - |
| 61400 BENEFITS | 3,254 | 17,102 | 20,356 | 21,098 | 742 |
| TOTAL PERSONAL SERVICES | <u>12,397</u> | <u>78,960</u> | <u>91,357</u> | <u>79,891</u> | <u>(11,466)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | - | 86 | 86 | 659 | 573 |
| 62200 SUPPLY | - | 321 | 321 | 822 | 501 |
| 62300 COMMUNICATION | - | 195 | 195 | 1,365 | 1,170 |
| 62400 TRAVEL | - | (58) | (58) | 1,615 | 1,673 |
| 62500 RENT | - | 5,625 | 5,625 | 4,265 | (1,360) |
| 62700 REPAIR & MAINT | - | - | - | 95 | 95 |
| 62800 OTHER EXPENSES | - | 330 | 330 | 486 | 156 |
| TOTAL OPERATIONS | <u>-</u> | <u>6,499</u> | <u>6,499</u> | <u>9,307</u> | <u>2,808</u> |
| TOTAL EXPENDITURES | <u>\$ 12,397</u> | <u>\$ 85,459</u> | <u>\$ 97,856</u> | <u>\$ 89,198</u> | <u>\$ (8,658)</u> |
| BUDGETED FUNDS | | | | | |
| 01100 GENERAL FUND | \$ 12,397 | \$ 85,459 | \$ 97,856 | \$ 89,198 | \$ (8,658) |
| TOTAL BUDGETED FUNDS | <u>\$ 12,397</u> | <u>\$ 85,459</u> | <u>\$ 97,856</u> | <u>\$ 89,198</u> | <u>\$ (8,658)</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|--|---|--|-------------------|---|
|--|--|---|--|-------------------|---|

| | |
|---------------------|------|
| BUDGETED FTE | 3.00 |
|---------------------|------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 22,200 | \$ 141,711 | \$ 163,911 | \$ 181,788 | \$ 17,877 |
| 61300 OTHER/PER DIEM | 300 | 2,300 | 2,600 | 1,550 | (1,050) |
| 61400 BENEFITS | 8,657 | 63,828 | 72,485 | 67,275 | (5,210) |
| TOTAL PERSONAL SERVICES | <u>31,157</u> | <u>207,839</u> | <u>238,996</u> | <u>250,613</u> | <u>11,617</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | - | 12,640 | 12,640 | 6,776 | (5,864) |
| 62200 SUPPLY | 33 | 4,101 | 4,134 | 1,275 | (2,859) |
| 62300 COMMUNICATION | - | 5,192 | 5,192 | 1,200 | (3,992) |
| 62400 TRAVEL | 435 | 9,092 | 9,527 | 6,704 | (2,823) |
| 62500 RENT | - | 6,202 | 6,202 | 5,887 | (315) |
| 62700 REPAIR & MAINT | - | 375 | 375 | 202 | (173) |
| 62800 OTHER EXPENSES | 424 | 1,909 | 2,333 | 6,606 | 4,273 |
| TOTAL OPERATIONS | <u>892</u> | <u>39,511</u> | <u>40,403</u> | <u>28,650</u> | <u>(11,753)</u> |
| TOTAL EXPENDITURES | <u>\$ 32,049</u> | <u>\$ 247,350</u> | <u>\$ 279,399</u> | <u>\$ 279,263</u> | <u>\$ (136)</u> |
| BUDGETED FUNDS | | | | | |
| 02817 MILK CONTROL | \$ 32,049 | \$ 247,350 | \$ 279,399 | \$ 279,263 | \$ (136) |
| TOTAL BUDGETED FUNDS | <u>\$ 32,049</u> | <u>\$ 247,350</u> | <u>\$ 279,399</u> | <u>\$ 279,263</u> | <u>\$ (136)</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

| | |
|---------------------|------|
| BUDGETED FTE | 8.50 |
|---------------------|------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|------------------|-------------------|-------------------|-------------------|------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 56,362 | \$ 401,967 | \$ 458,329 | \$ 502,607 | \$ 44,278 |
| 61400 BENEFITS | 23,060 | 146,059 | 169,119 | 180,691 | 11,572 |
| TOTAL PERSONAL SERVICES | <u>79,422</u> | <u>548,026</u> | <u>627,448</u> | <u>683,298</u> | <u>55,850</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | - | 14,888 | 14,888 | 12,365 | (2,523) |
| 62200 SUPPLY | 103 | 11,248 | 11,351 | 11,398 | 47 |
| 62300 COMMUNICATION | 1,825 | 11,588 | 13,413 | 20,734 | 7,321 |
| 62400 TRAVEL | 533 | 17,204 | 17,737 | 11,502 | (6,235) |
| 62500 RENT | 273 | 13,106 | 13,379 | 8,066 | (5,313) |
| 62700 REPAIR & MAINT | - | 26,786 | 26,786 | 8,422 | (18,364) |
| 62800 OTHER EXPENSES | 1,127 | 19,751 | 20,878 | 13,730 | (7,148) |
| TOTAL OPERATIONS | <u>3,861</u> | <u>114,571</u> | <u>118,432</u> | <u>86,217</u> | <u>(32,215)</u> |
| TOTAL EXPENDITURES | <u>\$ 83,283</u> | <u>\$ 662,597</u> | <u>\$ 745,880</u> | <u>\$ 769,515</u> | <u>\$ 23,635</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 02426 PER CAPITA FEE | \$ 83,283 | \$ 662,597 | \$ 745,880 | \$ 769,515 | \$ 23,635 |
| TOTAL BUDGET FUNDING | <u>\$ 83,283</u> | <u>\$ 662,597</u> | <u>\$ 745,880</u> | <u>\$ 769,515</u> | <u>\$ 23,635</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 11,697 | \$ 112,734 | \$ 124,431 | \$ 112,861 | \$ (11,570) |
| 61400 BENEFITS | 4,321 | 38,707 | 43,028 | 39,946 | (3,082) |
| TOTAL PERSONAL SERVICES | <u>16,018</u> | <u>151,441</u> | <u>167,459</u> | <u>152,807</u> | <u>(14,652)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 12,393 | 644,403 | 656,796 | 679,075 | 22,279 |
| 62200 SUPPLY | - | 494 | 494 | 510 | 16 |
| 62300 COMMUNICATION | 142 | 2,252 | 2,394 | 2,327 | (67) |
| 62400 TRAVEL | - | 3,878 | 3,878 | 4,007 | 129 |
| 62700 REPAIR & MAINT | - | 51 | 51 | 52 | 1 |
| 62800 OTHER EXPENSES | 30 | 5,112 | 5,142 | 5,280 | 138 |
| TOTAL OPERATIONS | <u>12,565</u> | <u>656,190</u> | <u>668,755</u> | <u>691,251</u> | <u>22,496</u> |
| TOTAL EXPENDITURES | <u>\$ 28,583</u> | <u>\$ 807,631</u> | <u>\$ 836,214</u> | <u>\$ 844,058</u> | <u>\$ 7,844</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 01100 GENERAL FUND | \$ 28,583 | \$ 807,631 | \$ 836,214 | \$ 844,058 | \$ 7,844 |
| TOTAL BUDGETED FUNDS | <u>\$ 28,583</u> | <u>\$ 807,631</u> | <u>\$ 836,214</u> | <u>\$ 844,058</u> | <u>\$ 7,844</u> |

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 has not calculated potential retirements in the projections at this time.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 3.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

| | | | | | |
|--------------------------------|---------------|----------------|----------------|----------------|----------------|
| 61100 SALARIES | \$ 8,463 | \$ 120,675 | \$ 129,138 | \$ 268,612 | \$ 139,474 |
| 61400 BENEFITS | 4,747 | 45,413 | 50,160 | 100,664 | 50,504 |
| TOTAL PERSONAL SERVICES | <u>13,210</u> | <u>166,088</u> | <u>179,298</u> | <u>369,276</u> | <u>189,978</u> |

62000 OPERATIONS

| | | | | | |
|-------------------------|---------------|----------------|----------------|----------------|------------------|
| 62100 CONTRACT | 10,738 | 225,088 | 235,826 | 71,682 | (164,144) |
| 62200 SUPPLY | 360 | 23,321 | 23,681 | 5,283 | (18,398) |
| 62300 COMMUNICATION | 141 | 5,811 | 5,952 | 1,822 | (4,130) |
| 62400 TRAVEL | 64 | 11,866 | 11,930 | 3,742 | (8,188) |
| 62500 RENT | 27,770 | 47,515 | 75,285 | 17,442 | (57,843) |
| 62700 REPAIR & MAINT | - | 1,830 | 1,830 | 1,547 | (283) |
| 62800 OTHER EXPENSES | 2,118 | 37,157 | 39,275 | 32,588 | (6,687) |
| TOTAL OPERATIONS | <u>41,191</u> | <u>352,588</u> | <u>393,779</u> | <u>134,106</u> | <u>(259,673)</u> |

68000 TRANSFERS

| | | | | | |
|------------------------|----------|----------------|----------------|----------------|---------------|
| 68000 TRANSFERS | - | 218,857 | 218,857 | 297,000 | 78,143 |
| TOTAL TRANSFERS | <u>-</u> | <u>218,857</u> | <u>218,857</u> | <u>297,000</u> | <u>78,143</u> |

TOTAL EXPENDITURES

| | | | | | |
|--|------------------|-------------------|-------------------|-------------------|-----------------|
| | <u>\$ 54,401</u> | <u>\$ 737,533</u> | <u>\$ 791,934</u> | <u>\$ 800,382</u> | <u>\$ 8,448</u> |
|--|------------------|-------------------|-------------------|-------------------|-----------------|

BUDGETED FUNDS

| | | | | | |
|-----------------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| 03427 AH FEDERAL UMBRELLA | \$ 54,401 | \$ 737,533 | \$ 791,934 | \$ 800,382 | \$ 8,448 |
| TOTAL BUDGETED FUNDS | <u>\$ 54,401</u> | <u>\$ 737,533</u> | <u>\$ 791,934</u> | <u>\$ 800,382</u> | <u>\$ 8,448</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

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 TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 20.01

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|---|-------------------|---------------------|---------------------|---------------------|--------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 74,243 | \$ 1,002,573 | \$ 1,076,816 | \$ 976,319 | \$ (100,497) |
| 61400 BENEFITS | 38,048 | 355,880 | 393,928 | 342,612 | (51,316) |
| TOTAL PERSONAL SERVICES | <u>112,291</u> | <u>1,358,453</u> | <u>1,470,744</u> | <u>1,318,931</u> | <u>(151,813)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 2,841 | 82,006 | 84,847 | 103,102 | 18,255 |
| 62200 SUPPLY | 50,603 | 435,229 | 485,832 | 506,169 | 20,337 |
| 62300 COMMUNICATION | 663 | 9,721 | 10,384 | 25,395 | 15,011 |
| 62400 TRAVEL | (458) | 4,527 | 4,069 | 4,160 | 91 |
| 62500 RENT | - | (198) | (198) | 6,698 | 6,896 |
| 62600 UTILITIES | 6,470 | 42,579 | 49,049 | 53,740 | 4,691 |
| 62700 REPAIR & MAINT | 15,933 | 111,845 | 127,778 | 144,665 | 16,887 |
| 62800 OTHER EXPENSES | 17,097 | 101,507 | 118,604 | 110,968 | (7,636) |
| TOTAL OPERATIONS | <u>93,149</u> | <u>787,216</u> | <u>880,365</u> | <u>954,897</u> | <u>74,532</u> |
| 63000 EQUIPMENT | | | | | |
| 63100 EQUIPMENT | - | - | - | 19,967 | 19,967 |
| TOTAL EQUIPMENT | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,967</u> | <u>19,967</u> |
| TOTAL EXPENDITURES | <u>\$ 205,440</u> | <u>\$ 2,145,669</u> | <u>\$ 2,351,109</u> | <u>\$ 2,293,795</u> | <u>\$ (57,314)</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 01100 GENERAL FUND | \$ 4,362 | \$ 621,281 | \$ 625,643 | \$ 625,643 | \$ - |
| 02426 PER CAPITA FEE | 112,292 | 399,895 | 512,187 | 454,873 | (57,314) |
| 03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS | - | 30,606 | 30,606 | 30,606 | - |
| 06026 DIAGNOSTIC LABORATORY FEES | 88,786 | 1,093,887 | 1,182,673 | 1,182,673 | - |
| TOTAL BUDGET FUNDING | <u>\$ 205,440</u> | <u>\$ 2,145,669</u> | <u>\$ 2,351,109</u> | <u>\$ 2,293,795</u> | <u>\$ (57,314)</u> |

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

(This page left blank intentionally)

MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
August 31, 2018

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

| | | | | | |
|--------------------------------|---------------|---------------|----------------|----------------|--------------|
| 61100 SALARIES | \$ 11,110 | \$ 63,707 | \$ 74,817 | \$ 76,988 | \$ 2,171 |
| 61400 BENEFITS | 5,091 | 23,776 | 28,867 | 32,309 | 3,442 |
| TOTAL PERSONAL SERVICES | <u>16,201</u> | <u>87,483</u> | <u>103,684</u> | <u>109,297</u> | <u>5,613</u> |

62000 OPERATIONS

| | | | | | |
|-------------------------|--------------|---------------|---------------|---------------|------------|
| 62100 CONTRACT | 241 | 4,430 | 4,671 | 5,499 | 828 |
| 62200 SUPPLY | - | 21,589 | 21,589 | 26,607 | 5,018 |
| 62300 COMMUNICATION | - | 134 | 134 | 466 | 332 |
| 62400 TRAVEL | 214 | 986 | 1,200 | 190 | (1,010) |
| 62500 RENT | - | 4,900 | 4,900 | 209 | (4,691) |
| 62600 UTILITIES | 1,968 | 2,119 | 4,087 | 2,862 | (1,225) |
| 62700 REPAIR & MAINT | - | 3,550 | 3,550 | 7,695 | 4,145 |
| 62800 OTHER EXPENSES | 94 | 10,495 | 10,589 | 7,557 | (3,032) |
| TOTAL OPERATIONS | <u>2,517</u> | <u>48,203</u> | <u>50,720</u> | <u>51,085</u> | <u>365</u> |

TOTAL EXPENDITURES

| | | | | | |
|--|------------------|-------------------|-------------------|-------------------|-----------------|
| | <u>\$ 18,718</u> | <u>\$ 135,686</u> | <u>\$ 154,404</u> | <u>\$ 160,382</u> | <u>\$ 5,978</u> |
|--|------------------|-------------------|-------------------|-------------------|-----------------|

BUDGETED FUNDS

| | | | | | |
|-----------------------------|------------------|-------------------|-------------------|-------------------|-----------------|
| 01100 GENERAL FUND | \$ 18,718 | \$ 64,233 | \$ 82,951 | \$ 82,951 | \$ - |
| 02701 MILK INSPECTION FEES | - | 71,453 | 71,453 | 77,431 | 5,978 |
| TOTAL BUDGETED FUNDS | <u>\$ 18,718</u> | <u>\$ 135,686</u> | <u>\$ 154,404</u> | <u>\$ 160,382</u> | <u>\$ 5,978</u> |

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

The department began allocating utilities and MSU recharges to the milk lab in FY 2017. In prior years, these expenses were paid from the diagnostic lab budget. In determining budgets for the 2018-19 biennium, these expenses were captured in the diagnostic lab budget, not the milk lab budget. The annual recharge expense for the milk lab will be \$6,840 and utilities are estimated to be \$4,800. The Department anticipates the milk lab may over spend appropriations due to the reallocation of utilities and recharges.

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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|---|-------------------|---|
|--|---|---|---|-------------------|---|

| | |
|---------------------|------|
| BUDGETED FTE | 4.75 |
|---------------------|------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|---|------------------|-------------------|-------------------|-------------------|------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 27,809 | \$ 185,698 | \$ 213,507 | \$ 219,621 | \$ 6,114 |
| 61400 BENEFITS | 11,808 | 70,155 | 81,963 | 82,979 | 1,016 |
| TOTAL PERSONAL SERVICES | <u>39,617</u> | <u>255,853</u> | <u>295,470</u> | <u>302,600</u> | <u>7,130</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | - | 4,232 | 4,232 | 7,734 | 3,502 |
| 62200 SUPPLY | 33 | 9,840 | 9,873 | 31,103 | 21,230 |
| 62300 COMMUNICATION | 120 | 4,732 | 4,852 | 6,480 | 1,628 |
| 62400 TRAVEL | 1,590 | 11,525 | 13,115 | 15,508 | 2,393 |
| 62500 RENT | 1,200 | 5,343 | 6,543 | 6,669 | 126 |
| 62700 REPAIR & MAINT | - | 2,245 | 2,245 | 1,271 | (974) |
| 62800 OTHER EXPENSES | 1,227 | 13,081 | 14,308 | 23,290 | 8,982 |
| TOTAL OPERATIONS | <u>4,170</u> | <u>50,998</u> | <u>55,168</u> | <u>92,055</u> | <u>36,887</u> |
| TOTAL EXPENDITURES | <u>\$ 43,787</u> | <u>\$ 306,851</u> | <u>\$ 350,638</u> | <u>\$ 394,655</u> | <u>\$ 44,017</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 02701 MILK INSPECTION FEES | \$ 43,293 | \$ 287,215 | \$ 330,508 | \$ 371,310 | \$ 40,802 |
| 03032-2 SHELL EGG FEDERAL INSPECTION FEES | 494 | 19,636 | 20,130 | 23,345 | 3,215 |
| TOTAL BUDGET FUNDING | <u>\$ 43,787</u> | <u>\$ 306,851</u> | <u>\$ 350,638</u> | <u>\$ 394,655</u> | <u>\$ 44,017</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

| | |
|---------------------|------|
| BUDGETED FTE | 2.50 |
|---------------------|------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|---------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 5,999 | \$ 63,334 | \$ 69,333 | \$ 175,712 | \$ 106,379 |
| 61200 OVERTIME | 406 | - | 406 | 2,771 | 2,365 |
| 61400 BENEFITS | 3,008 | 24,045 | 27,053 | 73,739 | 46,686 |
| TOTAL PERSONAL SERVICES | <u>9,413</u> | <u>87,379</u> | <u>96,792</u> | <u>252,222</u> | <u>155,430</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 3,289 | 32,918 | 36,207 | 127,940 | 91,733 |
| 62200 SUPPLY | - | 768 | 768 | 11,114 | 10,346 |
| 62800 OTHER EXPENSES | - | 1,503 | 1,503 | 7,078 | 5,575 |
| TOTAL OPERATIONS | <u>3,289</u> | <u>35,189</u> | <u>38,478</u> | <u>146,132</u> | <u>107,654</u> |
| TOTAL EXPENDITURES | <u>\$ 12,702</u> | <u>\$ 122,568</u> | <u>\$ 135,270</u> | <u>\$ 398,354</u> | <u>\$ 263,084</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 02262 SHIELDED EGG GRADING FEES | \$ 12,702 | \$ 122,568 | \$ 135,270 | \$ 398,354 | \$ 263,084 |
| TOTAL BUDGET FUNDING | <u>\$ 12,702</u> | <u>\$ 122,568</u> | <u>\$ 135,270</u> | <u>\$ 398,354</u> | <u>\$ 263,084</u> |

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using eleven months to the end of the year instead of the anticipated ten 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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

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

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|---------------------|---|
| BUDGETED FTE | 24.50 | | | | |
| <u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u> | | | | | |
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 112,991 | \$ 794,161 | \$ 907,152 | \$ 887,429 | \$ (19,723) |
| 61200 OVERTIME | 6,978 | - | 6,978 | 16,643 | 9,665 |
| 61400 BENEFITS | 55,335 | 324,548 | 379,883 | 382,958 | 3,075 |
| TOTAL PERSONAL SERVICES | <u>175,304</u> | <u>1,118,709</u> | <u>1,294,013</u> | <u>1,287,030</u> | <u>(6,983)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 3,669 | 57,937 | 61,606 | 64,341 | 2,735 |
| 62200 SUPPLY | 530 | 13,664 | 14,194 | 8,152 | (6,042) |
| 62300 COMMUNICATION | 880 | 17,353 | 18,233 | 19,509 | 1,276 |
| 62400 TRAVEL | 1,334 | 48,946 | 50,280 | 50,504 | 224 |
| 62500 RENT | 6,850 | 153,802 | 160,652 | 159,493 | (1,159) |
| 62700 REPAIR & MAINT | - | 15,228 | 15,228 | 4,749 | (10,479) |
| 62800 OTHER EXPENSES | 55,007 | 364,808 | 419,815 | 302,829 | (116,986) |
| TOTAL OPERATIONS | <u>68,270</u> | <u>671,738</u> | <u>740,008</u> | <u>609,577</u> | <u>(130,431)</u> |
| TOTAL EXPENDITURES | <u>\$ 243,574</u> | <u>\$ 1,790,447</u> | <u>\$ 2,034,021</u> | <u>\$ 1,896,607</u> | <u>\$ (137,414)</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 01100 GENDERAL FUND | \$ 121,465 | \$ 977,825 | \$ 1,099,290 | \$ 961,876 | \$ (137,414) |
| 02427 ANIMAL HEALTH FEES | - | 5,717 | 5,717 | 5,717 | - |
| 03209 MEAT & POULTRY INSPECTION | 122,109 | 806,905 | 929,014 | 929,014 | - |
| TOTAL BUDGET FUNDING | <u>\$ 243,574</u> | <u>\$ 1,790,447</u> | <u>\$ 2,034,021</u> | <u>\$ 1,896,607</u> | <u>\$ (137,414)</u> |

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
AUGUST 31, 2018**

DIVISION: BRANDS ENFORCEMENT

PROGRAM: BRANDS ENFORCEMENT

| | Year-to-Date Actual Expenses August FY 2019 | Projected Expenses August to June 2019 | FY 2019 Projected Year End Expense Totals | FY 2019 Budget | Projected Budget Excess/ (Deficit) |
|--|---|---|--|-------------------|---|
|--|---|---|--|-------------------|---|

| | |
|---------------------|-------|
| BUDGETED FTE | 53.11 |
|---------------------|-------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 277,322 | \$ 1,938,027 | \$ 2,215,349 | \$ 1,981,893 | \$ (233,456) |
| 61200 OVERTIME | 1,768 | 105,157 | 106,925 | 105,278 | (1,647) |
| 61400 BENEFITS | 130,284 | 864,489 | 994,773 | 871,657 | (123,116) |
| TOTAL PERSONAL SERVICES | <u>409,374</u> | <u>2,907,673</u> | <u>3,317,047</u> | <u>2,958,828</u> | <u>(358,219)</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 2,368 | 93,087 | 95,455 | 135,466 | 40,011 |
| 62200 SUPPLY | 1,803 | 101,953 | 103,756 | 85,985 | (17,771) |
| 62300 COMMUNICATION | 1,783 | 58,606 | 60,389 | 74,191 | 13,802 |
| 62400 TRAVEL | 971 | 25,659 | 26,630 | 28,156 | 1,526 |
| 62500 RENT | 6,504 | 154,815 | 161,319 | 153,581 | (7,738) |
| 62600 UTILITIES | - | 500 | 500 | 9,170 | 8,670 |
| 62700 REPAIR & MAINT | - | 722 | 722 | 21,782 | 21,060 |
| 62800 OTHER EXPENSES | 5,253 | 65,352 | 70,605 | 82,654 | 12,049 |
| TOTAL OPERATIONS | <u>18,682</u> | <u>500,694</u> | <u>519,376</u> | <u>590,985</u> | <u>71,609</u> |
| TOTAL EXPENDITURES | <u>\$ 428,056</u> | <u>\$ 3,408,367</u> | <u>\$ 3,836,423</u> | <u>\$ 3,549,813</u> | <u>\$ (286,610)</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 02425 BRAND INSPECTION FEES | \$ 334,594 | \$ 2,724,188 | \$ 3,058,782 | \$ 3,058,782 | \$ - |
| 02426 PER CAPITA FEES | 93,462 | 684,179 | 777,641 | 491,031 | (286,610) |
| TOTAL BUDGET FUNDING | <u>\$ 428,056</u> | <u>\$ 3,408,367</u> | <u>\$ 3,836,423</u> | <u>\$ 3,549,813</u> | <u>\$ (286,610)</u> |

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

Special language appropriations was passed during the 2015 legislation that stated if the Department increased Per Capita Fee (PCF) on livestock, additional appropriations would be provided to fund salary increases for employees who were below 80% of the midpoint of the 2014 market survey. The additional authority was \$500,000. The Department increased PCF in 2016 and increased salaries as per the LA701.

The Department was calculating and processing the wage increases at the end of fiscal year 2016, however, the adjusted pay rates were not entered into SABHRS until after the personal services snapshot in July 2016 was completed and therefore were not captured in the snapshot and not included in the 2019 biennium budget. The Department is considering HB-03 to request the additional authority passed during the 2015 legislation for FY 2019.

(This page left blank intentionally)

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | FY 2019 | Year-to-Date | Same Period | | Balance of |
|---|--------------------|---|--|----------------------------|---------------------|
| | Adjusted Budget | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Budget Available |

BUDGETED FTE

| | | | | | | |
|--|----------------------|---------------------|---------------------|---------------------|----------------------|--|
| 61000 PERSONAL SERVICES | | | | | | |
| 61100 SALARIES | \$ 6,150,416 | \$ 722,872 | \$ 676,260 | \$ 46,612 | \$ 5,427,544 | |
| 61200 OVERTIME | 124,692 | 9,152 | 1,796 | 7,356 | 115,540 | |
| 61300 OTHER/PER DIEM | 4,650 | 550 | 250 | 300 | 4,100 | |
| 61400 BENEFITS | 2,437,870 | 332,442 | 324,389 | 8,053 | 2,105,428 | |
| TOTAL PERSONAL SERVICES | <u>8,717,628</u> | <u>1,065,016</u> | <u>1,002,695</u> | <u>62,321</u> | <u>7,652,612</u> | |
| 62000 OPERATIONS | | | | | | |
| 62100 CONTRACT | 1,444,314 | 36,024 | 141,310 | (105,286) | 1,408,290 | |
| 62200 SUPPLY | 773,294 | 55,012 | 105,859 | (50,847) | 718,282 | |
| 62300 COMMUNICATION | 212,888 | 5,554 | 22,105 | (16,551) | 207,334 | |
| 62400 TRAVEL | 138,749 | 5,583 | 18,480 | (12,897) | 133,166 | |
| 62500 RENT | 507,100 | 42,306 | 85,752 | (43,446) | 464,794 | |
| 62600 UTILITIES | 65,772 | 8,438 | 13,532 | (5,094) | 57,334 | |
| 62700 REPAIR & MAINT | 190,967 | 15,933 | 8,124 | 7,809 | 175,034 | |
| 62800 OTHER EXPENSES | 603,712 | 82,376 | 26,662 | 55,714 | 521,336 | |
| TOTAL OPERATIONS | <u>3,936,796</u> | <u>251,226</u> | <u>421,824</u> | <u>(170,598)</u> | <u>3,685,570</u> | |
| 63000 EQUIPMENT | | | | | | |
| 63100 EQUIPMENT | 19,967 | - | - | - | 19,967 | |
| TOTAL EQUIPMENT | <u>19,967</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,967</u> | |
| 68000 TRANSFERS | | | | | | |
| 68000 TRANSFERS | 384,481 | - | 97,391 | (97,391) | 384,481 | |
| TOTAL TRANSFERS | <u>384,481</u> | <u>-</u> | <u>97,391</u> | <u>(97,391)</u> | <u>384,481</u> | |
| 69000 CAPITAL LEASES | | | | | | |
| 69000 LEASES | - | - | - | - | - | |
| TOTAL LEASES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL | <u>\$ 13,058,872</u> | <u>\$ 1,316,242</u> | <u>\$ 1,521,910</u> | <u>\$ (205,668)</u> | <u>\$ 11,742,630</u> | |
| FUND | | | | | | |
| 01100 GENDERAL FUND | 2,603,726 | \$ 185,525 | \$ 209,315 | \$ (23,790) | \$ 2,418,201 | |
| 02262 SHIELDED EGG GRADING FEES | 398,354 | 12,702 | 17,211 | (4,509) | 385,652 | |
| 02425 BRAND INSPECTION FEES | 3,058,782 | 334,594 | 394,826 | (60,232) | 2,724,188 | |
| 02426 PER CAPITA FEE | 3,298,269 | 441,600 | 561,582 | (119,982) | 2,856,669 | |
| 02427 ANIMAL HEALTH | 5,717 | - | - | - | 5,717 | |
| 02701 MILK INSPECTION FEES | 448,741 | 43,980 | 40,424 | 3,556 | 404,761 | |
| 02817 MILK CONTROL | 279,263 | 32,049 | 35,112 | (3,063) | 247,214 | |
| 03209 MEAT & POULTRY INSPECTION-FED | 929,014 | 122,109 | 112,272 | 9,837 | 806,905 | |
| 03032-2 SHELL EGG FEDERAL INSPECTION | 23,345 | 494 | 1,356 | (862) | 22,851 | |
| 03427 AH FEDERAL UMBRELLA | 800,382 | 54,403 | 73,574 | (19,171) | 745,979 | |
| 03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS | 30,606 | - | 76,238 | (76,238) | 30,606 | |
| 06026 DIAGNOSTIC LABORATORY FEES | 1,182,673 | 88,786 | - | 88,786 | 1,093,887 | |
| TOTAL BUDGET FUNDING | <u>\$ 13,058,872</u> | <u>\$ 1,316,242</u> | <u>\$ 1,521,910</u> | <u>\$ (205,668)</u> | <u>\$ 11,742,630</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. Due to the lag in recording expenses, it may appear that expensese double in June. This is because May and June's expenses are both

Per 17-7-304 MCA (4)(a), the department may carryforward up to 30% of the prior two years of unused appropriations. The Department had carryforwad in the amount of \$288,619 and 345,430 for FY 2016 & FY 2017, respectively. Unused FY 2017 carryforward may be carryforward and used in FY 2019.

The Department of Livestock is budgeted for \$13,058,872 and 135.62 FTE in FY 2018. Personal services budget is 12% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$62,321 higher than August 2017. Operations are 6% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$170,598 lower than August 2017. Overall, Department of Livestock total expenditures were \$205,668 lower than the same period last year. With 8% of the budget year lapsed, 10% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|---|---|---|----------------------------|-----------------------------------|
|---|---|---|----------------------------|-----------------------------------|

| | |
|---------------------|-------|
| BUDGETED FTE | 13.00 |
|---------------------|-------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

| | | | | | |
|-------------------------|------------|------------|-----------|-----------|------------|
| 61100 SALARIES | \$ 708,143 | \$ 105,533 | \$ 86,601 | \$ 18,932 | \$ 602,610 |
| 61300 OTHER/PER DIEM | 2,750 | 250 | - | 250 | 2,500 |
| 61400 BENEFITS | 241,942 | 38,168 | 33,105 | 5,063 | 203,774 |
| TOTAL PERSONAL SERVICES | 877,983 | 143,951 | 119,706 | 24,245 | 808,884 |

62000 OPERATIONS

| | | | | | |
|----------------------|---------|-------|--------|----------|---------|
| 62100 CONTRACT | 229,675 | 287 | 19,238 | (18,951) | 229,388 |
| 62200 SUPPLY | 84,876 | 145 | 39,651 | (39,506) | 84,731 |
| 62300 COMMUNICATION | 59,399 | - | 4,644 | (4,644) | 59,399 |
| 62400 TRAVEL | 12,661 | 832 | 257 | 575 | 11,829 |
| 62500 RENT | 144,790 | - | 25,153 | (25,153) | 144,790 |
| 62700 REPAIR & MAINT | 487 | - | 170 | (170) | 487 |
| 62800 OTHER EXPENSES | 10,646 | - | - | - | 10,646 |
| TOTAL OPERATIONS | 644,451 | 1,264 | 89,113 | (87,849) | 643,187 |

68000 TRANSFERS

| | | | | | |
|-----------------|---------|---|--------|----------|--------|
| 68000 TRANSFERS | 87,481 | - | 97,391 | (97,391) | 87,481 |
| TOTAL TRANSFERS | 184,473 | - | 97,391 | (97,391) | 87,481 |

TOTAL EXPENDITURES

| | | | | | |
|--|--------------|------------|------------|--------------|--------------|
| | \$ 1,706,907 | \$ 145,215 | \$ 306,210 | \$ (160,995) | \$ 1,630,948 |
|--|--------------|------------|------------|--------------|--------------|

BUDGETED FUNDS

| | | | | | |
|------------------|-------|------------|------------|--------------|--------------|
| 02426 PER CAPITA | 2,750 | \$ 145,215 | \$ 306,210 | \$ (160,995) | \$ 1,432,039 |
|------------------|-------|------------|------------|--------------|--------------|

TOTAL BUDGETED FUNDS

| | | | | | |
|--|--------------|------------|------------|--------------|--------------|
| | \$ 1,582,850 | \$ 145,215 | \$ 306,210 | \$ (160,995) | \$ 1,432,039 |
|--|--------------|------------|------------|--------------|--------------|

Personal Services were higher in FY 2017 than FY 2018. The difference was the former Executive Officer payout.

Contract services are higher in FY 2018 than FY 2017. During 2017 Legislative Session, all of SITSD (State Information Technology Services Division) was budgeted in CSD. In prior years, SITSD was expensed to the other divisions and bureaus.

While the report shows \$27,728 left in authority, the legislative audit has not billed the department for the balance of the 2017 audit. This is expected to be \$26,590 and will be paid during FY 2019. This is a Biennium budget item which means it can extend into the second year of the biennium.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

**DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD**

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | | Year-to-Date | Same Period | Year to Year Comparison | Balance of Budget Available | Percent Budget Expended |
|---|--|---|--|----------------------------|-----------------------------------|-------------------------------|
| | | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | | | |
| FY 2019 Budget | | | | | | |

BUDGETED FTE 1.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

| | | | | | | |
|--------------------------------|------------------|------------------|------------------|-------------------|------------------|-----|
| 61000 PERSONAL SERVICES | | | | | | |
| 61100 SALARIES | \$ 58,443 | \$ 9,143 | \$ 7,739 | \$ 1,404 | \$ 49,300 | 16% |
| 61300 OTHER/PER DIEM | 350 | - | 250 | (250) | 350 | 0% |
| 61400 BENEFITS | 21,098 | 3,254 | 2,977 | 277 | 17,844 | 15% |
| TOTAL PERSONAL SERVICE | <u>79,891</u> | <u>12,397</u> | <u>10,966</u> | <u>1,431</u> | <u>67,494</u> | 16% |
| 62000 OPERATIONS | | | | | | |
| 62100 CONTRACT | 659 | - | 525 | (525) | 659 | 0% |
| 62200 SUPPLY | 822 | - | 69 | (69) | 822 | 0% |
| 62300 COMMUNICATION | 1,365 | - | 153 | (153) | 1,365 | 0% |
| 62400 TRAVEL | 1,615 | - | 1,062 | (1,062) | 1,615 | 0% |
| 62500 RENT | 4,265 | - | 894 | (894) | 4,265 | 0% |
| 62700 REPAIR & MAINT | 95 | - | 47 | (47) | 95 | 0% |
| 62800 OTHER EXPENSES | 486 | - | 19 | (19) | 486 | 0% |
| TOTAL OPERATIONS | <u>9,307</u> | <u>-</u> | <u>2,769</u> | <u>(2,769)</u> | <u>9,307</u> | 0% |
| TOTAL EXPENDITURES | <u>\$ 89,198</u> | <u>\$ 12,397</u> | <u>\$ 13,735</u> | <u>\$ (1,338)</u> | <u>\$ 76,801</u> | 14% |
| BUDGETED FUNDS | | | | | | |
| 01100 GENERAL FUND | \$ 89,198 | \$ 12,397 | \$ 13,735 | \$ (1,338) | \$ 76,801 | 14% |
| TOTAL BUDGETED FUNDS | <u>\$ 89,198</u> | <u>\$ 12,397</u> | <u>\$ 13,735</u> | <u>\$ (1,338)</u> | <u>\$ 76,801</u> | 14% |

Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount of the reduction for the Livestock Loss Board is \$9,185, which reduced beginning budget to \$85,473.

In FY 2017, the Livestock Loss Board is budgeted \$89,198 with 1.00 FTE funded with general fund. The personal services budget is 16% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$1,431 higher than August 2017. Operations are % expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$2,769 lower than August 2017. Overall, Livestock Loss Board total expenditures were \$1,338 lower than the same period last year. With 8% of the budget year lapsed, 14% of the budget is expended.

The balance of budget remaining in the amount of \$1,594 is FY 2017 carryforward authority. This will be available for FY 2019 expenditures.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

| | Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|--|---|---|----------------------------|-----------------------------------|
|--|---|---|----------------------------|-----------------------------------|

| | |
|---------------------|-------------|
| BUDGETED FTE | 3.00 |
|---------------------|-------------|

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 181,788 | \$ 22,200 | \$ 22,050 | \$ 150 | \$ 159,588 |
| 61300 OTHER/PER DIEM | 1,550 | 300 | - | 300 | 1,250 |
| 61400 BENEFITS | 67,275 | 8,657 | 8,604 | 53 | 58,618 |
| TOTAL PERSONAL SERVICES | 250,613 | 31,157 | 30,654 | 503 | 219,456 |
| | | | | | |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 6,776 | - | 2,009 | (2,009) | 6,776 |
| 62200 SUPPLY | 1,275 | 33 | 22 | 11 | 1,242 |
| 62300 COMMUNICATION | 1,200 | - | 6 | (6) | 1,200 |
| 62400 TRAVEL | 6,704 | 435 | 176 | 259 | 6,269 |
| 62500 RENT | 5,887 | - | 1,770 | (1,770) | 5,887 |
| 62700 REPAIR & MAINT | 202 | - | - | - | 202 |
| 62800 OTHER EXPENSES | 6,606 | 424 | 475 | (51) | 6,182 |
| TOTAL OPERATIONS | 28,650 | 892 | 4,458 | (3,566) | 27,758 |
| TOTAL EXPENDITURES | \$ 279,263 | \$ 32,049 | \$ 35,112 | \$ (3,063) | \$ 247,214 |
| | | | | | |
| BUDGETED FUNDS | | | | | |
| 02817 MILK CONTROL | \$ 279,263 | \$ 32,049 | \$ 35,112 | \$ (3,063) | \$ 247,214 |
| TOTAL BUDGETED FUNDS | \$ 279,263 | \$ 32,049 | \$ 35,112 | \$ (3,063) | \$ 247,214 |

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2017, The Milk Control Bureau is budgeted \$279,263 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 12% expended with 14% of payrolls complete. Personal services expended as of August 2018 were \$503 higher than August 2017. Operations are 3% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$3,566 lower than August 2017. Overall, Milk Control Bureau total expenditures were \$3,063 lower than the same period last year. With 8% of the budget year lapsed, 11% of the budget is expended.

The 2018-19 budgeting process restricted capitol rent and those appropriations cannot be used for non-restricted purposes. CSD's restricted rent appropriations was not adequately funded. Rent appropriations was transferred from Milk Control to CSD. Milk Control unused restricted capitol rent authority is \$8,504.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|---|---|---|----------------------------|-----------------------------------|
|---|---|---|----------------------------|-----------------------------------|

| | |
|---------------------|-------------|
| BUDGETED FTE | 8.50 |
|---------------------|-------------|

| | | | | | |
|--------------------------------|------------|-----------|-----------|-------------|------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 502,607 | \$ 56,362 | \$ 64,117 | \$ (7,755) | \$ 446,245 |
| 61400 BENEFITS | 180,691 | 23,060 | 26,278 | (3,218) | 157,631 |
| TOTAL PERSONAL SERVICES | 683,298 | 79,422 | 90,395 | (10,973) | 603,876 |
| | | | | | |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 12,365 | - | 4,591 | (4,591) | 12,365 |
| 62200 SUPPLY | 11,398 | 103 | 1,106 | (1,003) | 11,295 |
| 62300 COMMUNICATION | 20,734 | 1,825 | 428 | 1,397 | 18,909 |
| 62400 TRAVEL | 11,502 | 533 | 1,216 | (683) | 10,969 |
| 62500 RENT | 8,066 | 273 | 1,279 | (1,006) | 7,793 |
| 62700 REPAIR & MAINT | 8,422 | - | 18 | (18) | 8,422 |
| 62800 OTHER EXPENSES | 13,730 | 1,127 | 300 | 827 | 12,603 |
| TOTAL OPERATIONS | 86,217 | 3,861 | 8,938 | (5,077) | 82,356 |
| TOTAL | \$ 769,515 | \$ 83,283 | \$ 99,333 | \$ (16,050) | \$ 686,232 |
| | | | | | |
| FUND | | | | | |
| 02426 PER CAPITA FEE | \$ 769,515 | \$ 83,283 | \$ 99,333 | \$ (16,050) | \$ 686,232 |
| TOTAL BUDGET FUNDING | \$ 769,515 | \$ 83,283 | \$ 99,333 | \$ (16,050) | \$ 686,232 |

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2018, the State Veterinarian Import Office is budgeted \$769,515 with 8.50 FTE funded with per capita fees. The personal services budget is 12% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$10,973 lower than August 2017. Operations are 4% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$5,077 lower than August 2017. The repair and maintenance includes a contract for the USA Herds system of \$25,000. The total budget is 11% expended with 8% of the year lapsed. This is \$16,050 less than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | FY 2019 Budget | Year-to-Date | Same Period | Year to Year Comparison | Balance of Budget Available |
|---|-------------------|---|---|----------------------------|-----------------------------------|
| | | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | | |

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|-------------------|------------------|------------------|--------------------|-------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 112,861 | \$ 11,697 | \$ 16,079 | \$ (4,382) | \$ 101,164 |
| 61400 BENEFITS | 39,946 | 4,321 | 5,890 | (1,569) | 35,625 |
| TOTAL PERSONAL SERVICES | <u>156,176</u> | <u>16,018</u> | <u>21,969</u> | <u>(5,951)</u> | <u>136,789</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 679,075 | 12,393 | 21,098 | (8,705) | 666,682 |
| 62200 SUPPLY | 510 | - | 182 | (182) | 510 |
| 62300 COMMUNICATION | 2,327 | 142 | 184 | (42) | 2,185 |
| 62400 TRAVEL | 4,007 | - | - | - | 4,007 |
| 62700 REPAIR & MAINT | 52 | - | 5 | (5) | 52 |
| 62800 OTHER EXPENSES | 5,280 | 30 | 110 | (80) | 5,250 |
| TOTAL OPERATIONS | <u>583,207</u> | <u>12,565</u> | <u>21,579</u> | <u>(9,014)</u> | <u>678,686</u> |
| TOTAL EXPENDITURES | <u>\$ 739,383</u> | <u>\$ 28,583</u> | <u>\$ 43,548</u> | <u>\$ (14,965)</u> | <u>\$ 815,475</u> |
| BUDGETED FUNDS | | | | | |
| 01100 GENERAL FUND | \$ 844,058 | \$ 28,583 | \$ 43,548 | \$ (14,965) | \$ 815,475 |
| TOTAL BUDGETED FUNDS | <u>\$ 844,058</u> | <u>\$ 28,583</u> | <u>\$ 43,548</u> | <u>\$ (14,965)</u> | <u>\$ 815,475</u> |

Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount of the reduction for the DSA is \$83,685, which reduced the budget to \$739,383.

Contract services are higher in FY 2018 than FY 2017. There has been an increase in testing over the prior year.

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May

The Designated Surveillance Area (DSA) is budgeted for \$844,058 and 2.00 FTE in FY 2018 and is funded with general funds. The personal services budget is 10% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$5,951 lower than August 2017. Operations are 2% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$9,014 lower than August 2017. Overall, DSA total expenditures were \$14,965 lower than the same period last year with 3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

| Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|---|---|----------------------------|-----------------------------------|
|---|---|----------------------------|-----------------------------------|

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

| | | | | | |
|--------------------------------|----------------|---------------|---------------|----------------|----------------|
| 61100 SALARIES | \$ 268,612 | \$ 8,463 | \$ 15,021 | \$ (6,558) | \$ 260,149 |
| 61400 BENEFITS | 100,664 | 4,747 | 6,249 | (1,502) | 95,917 |
| TOTAL PERSONAL SERVICES | 369,276 | 13,210 | 21,270 | (8,060) | 356,066 |

62000 OPERATIONS

| | | | | | |
|-------------------------|----------------|---------------|---------------|-----------------|---------------|
| 62100 CONTRACT | 71,682 | 10,738 | 15,690 | (4,952) | 60,944 |
| 62200 SUPPLY | 5,283 | 360 | 1,084 | (724) | 4,923 |
| 62300 COMMUNICATION | 1,822 | 141 | 522 | (381) | 1,681 |
| 62400 TRAVEL | 3,742 | 64 | 2,912 | (2,848) | 3,678 |
| 62500 RENT | 17,442 | 27,770 | 28,270 | (500) | (10,328) |
| 62700 REPAIR & MAINT | 1,547 | - | 75 | (75) | 1,547 |
| 62800 OTHER EXPENSES | 32,588 | 2,118 | 3,751 | (1,633) | 30,470 |
| TOTAL OPERATIONS | 134,106 | 41,191 | 52,304 | (11,113) | 92,915 |

68000 TRANSFERS

| | | | | | |
|------------------------|----------------|----------|----------|----------|----------------|
| 68000 TRANSFERS | 297,000 | - | - | - | 297,000 |
| TOTAL TRANSFERS | 297,000 | - | - | - | 297,000 |

TOTAL EXPENDITURES

| | | | | |
|-------------------|------------------|------------------|--------------------|-------------------|
| \$ 800,382 | \$ 54,401 | \$ 73,574 | \$ (19,173) | \$ 745,981 |
|-------------------|------------------|------------------|--------------------|-------------------|

BUDGETED FUNDS

| | | | | | |
|-----------------------------|-------------------|------------------|------------------|--------------------|-------------------|
| 03427 AH FEDERAL UMBRELLA | \$ 800,382 | \$ 54,401 | \$ 73,574 | \$ (19,173) | \$ 745,981 |
| TOTAL BUDGETED FUNDS | \$ 800,382 | \$ 54,401 | \$ 73,574 | \$ (19,173) | \$ 745,981 |

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The Federal Animal Health Disease Grants are budgeted for \$800,382 and 3.75 FTE in FY 2018 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 4% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$8,060 lower than August 2017. Operations are 31% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$11,113 lower than August 2017. Overall, Federal Animal Health Disease Grants total expenditures were \$19,173 lower than the same period last year with 7% of the budget expended.

(This page left blank intentionally)

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

**DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB**

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | Year-to-Date | | Same Period | | Balance of Budget Available |
|---|-------------------|---|---|----------------------------|-----------------------------------|
| | FY 2019 Budget | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | |

BUDGETED FTE 20.01

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

| | | | | | |
|--|---------------------|-------------------|-------------------|--------------------|---------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 976,319 | \$ 74,243 | \$ 106,360 | \$ (32,117) | \$ 902,076 |
| 61400 BENEFITS | 342,612 | 38,048 | 50,998 | (12,950) | 304,564 |
| TOTAL PERSONAL SERVICES | 1,318,931 | 112,291 | 157,358 | (45,067) | 1,206,640 |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 103,102 | 2,841 | 15,755 | (12,914) | 100,261 |
| 62200 SUPPLY | 506,169 | 50,603 | 54,330 | (3,727) | 455,566 |
| 62300 COMMUNICATION | 25,395 | 663 | 2,718 | (2,055) | 24,732 |
| 62400 TRAVEL | 4,160 | (458) | 162 | (620) | 4,618 |
| 62500 RENT | 6,698 | - | 2,749 | (2,749) | 6,698 |
| 62600 UTILITIES | 53,740 | 6,470 | 7,032 | (562) | 47,270 |
| 62700 REPAIR & MAINT | 144,665 | 15,933 | 6,374 | 9,559 | 128,732 |
| 62800 OTHER EXPENSES | 110,968 | 17,097 | 15,841 | 1,256 | 93,871 |
| TOTAL OPERATIONS | 954,897 | 93,149 | 104,961 | (11,812) | 861,748 |
| 63000 EQUIPMENT | | | | | |
| 63100 EQUIPMENT | 19,967 | - | - | - | 19,967 |
| TOTAL EQUIPMENT | 19,967 | - | - | - | 19,967 |
| TOTAL | \$ 2,293,795 | \$ 205,440 | \$ 262,319 | \$ (56,879) | \$ 2,088,355 |
| BUDGETED FUNDS | | | | | |
| 01100 GENERAL FUND | \$ 625,643 | \$ 4,362 | \$ 28,722 | \$ (24,360) | \$ 621,281 |
| 02426 PER CAPITA FEE | 454,873 | 112,292 | 157,359 | (45,067) | 342,581 |
| 03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS | 30,606 | - | 76,238 | (76,238) | 30,606 |
| 06026 DIAGNOSTIC LABORATORY FEES | 1,182,673 | 88,786 | - | 88,786 | 1,093,887 |
| TOTAL BUDGET FUNDING | \$ 2,293,795 | \$ 205,440 | \$ 262,319 | \$ (56,879) | \$ 2,088,355 |

Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount general fund reduced from the diagnostic laboratory budget is \$70,577. This includes the milk laboratory reduction requirement.

The Department's retirement payouts for the diagnostic laboratory for FY 2018 was \$.

During the 2017 legislative session, legislation was passed which created a proprietary fund for the Diagnostic Laboratory fees. To compare the current year to prior year, Fund 02427 Animal Health Lab Fees expenses are similar to the 06026 Diagnostic Laboratory Fees.

Proprietary funds (06026 Diagnostic Laboratory Fees) include accrued pension expense. Governmental Funds (general fund, state special revenue funds, etc) do not include accrued expenses until those expenses are paid.

The main lab is budgeted for \$2,293,795 and 20.01 FTE in FY 2018. It is funded with 01100 general fund of \$625,643, 02426 per capita fee of \$454,873, federal funds of \$30,606, and 06026 diagnostic laboratory fees of \$1,182,673. Personal services are 9% expended with 14% of payrolls complete. Personal services expended as of August 2018 were \$45,067 lower than August 2017. Operations are 10% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$11,812 lower than August 2017. Overall, Main Lab total expenditures were \$56,879 lower than the same period last year.

With 8% of the budget year lapsed, 9% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | Year-to-Date | Same Period | Year to Year Comparison | Balance of Budget Available |
|---|---|---|----------------------------|-----------------------------------|
| | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | | |

| | |
|---------------------|------|
| BUDGETED FTE | 1.50 |
|---------------------|------|

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|-------------------|------------------|------------------|-----------------|-------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 76,988 | \$ 11,110 | \$ 7,168 | \$ 3,942 | \$ 65,878 |
| 61400 BENEFITS | 32,309 | 5,091 | 4,436 | 655 | 27,218 |
| TOTAL PERSONAL SERVICES | <u>109,297</u> | <u>16,201</u> | <u>11,604</u> | <u>4,597</u> | <u>93,096</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 5,499 | 241 | 105 | 136 | 5,258 |
| 62200 SUPPLY | 26,607 | - | - | - | 26,607 |
| 62300 COMMUNICATION | 466 | - | - | - | 466 |
| 62400 TRAVEL | 190 | 214 | - | 214 | (24) |
| 62500 RENT | 209 | - | - | - | 209 |
| 62600 UTILITIES | 2,862 | 1,968 | - | 1,968 | 894 |
| 62700 REPAIR & MAINT | 7,695 | - | - | - | 7,695 |
| 62800 OTHER EXPENSES | 7,557 | 94 | 1 | 93 | 7,463 |
| TOTAL OPERATIONS | <u>51,085</u> | <u>2,517</u> | <u>106</u> | <u>2,411</u> | <u>48,568</u> |
| TOTAL | <u>\$ 160,382</u> | <u>\$ 18,718</u> | <u>\$ 11,710</u> | <u>\$ 7,008</u> | <u>\$ 141,664</u> |
| <u>BUDGETED FUNDS</u> | | | | | |
| 01100 GENERAL FUND | \$ 82,951 | \$ 18,718 | \$ 11,710 | \$ 7,008 | \$ 64,233 |
| 02701 MILK INSPECTION FEES | 77,431 | - | - | - | 77,431 |
| TOTAL BUDGETED FUNDS | <u>\$ 160,382</u> | <u>\$ 18,718</u> | <u>\$ 11,710</u> | <u>\$ 7,008</u> | <u>\$ 141,664</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2018, the Milk Laboratory budget is \$160,382, and has 1.50 FTE funded with milk inspection fees and general fund. Personal services budget is 15% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$4,597 higher than August 2017. Operations are 5% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$2,411 higher than August 2017. Overall, milk lab total expenditures were \$7,008 higher than the same period last year. The total milk lab budget is 12% expended with 8% of the budget year complete. Although the Milk Lab is over-budget, it is combined with the Diagnostic Laboratory for final budgetary analysis. In FY 2017, it was deemed appropriate that the Milk Laboratory was charged for its portion of utilities and recharges. While this increases the Milk Lab's expenses, it decreased the Diagnostic Lab's expenses by equal amount. These expenses were not in the Milk Lab's budget.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | | Year-to-Date | Same Period | Year to Year Comparison | Balance of Budget Available |
|---|--|---|--|----------------------------|-----------------------------------|
| | | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | | |

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|----------------|---------------|---------------|--------------|----------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 219,621 | \$ 27,809 | \$ 24,597 | \$ 3,212 | \$ 191,812 |
| 61400 BENEFITS | 82,979 | 11,808 | 10,014 | 1,794 | 71,171 |
| TOTAL PERSONAL SERVICES | <u>302,600</u> | <u>39,617</u> | <u>34,611</u> | <u>5,006</u> | <u>262,983</u> |

| | | | | | |
|-------------------------|-------------------|------------------|------------------|-----------------|-------------------|
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 7,734 | - | 3,252 | (3,252) | 7,734 |
| 62200 SUPPLY | 31,103 | 33 | 476 | (443) | 31,070 |
| 62300 COMMUNICATION | 6,480 | 120 | 412 | (292) | 6,360 |
| 62400 TRAVEL | 15,508 | 1,590 | (4,991) | 6,581 | 13,918 |
| 62500 RENT | 6,669 | 1,200 | 7,107 | (5,907) | 5,469 |
| 62700 REPAIR & MAINT | 1,271 | - | 63 | (63) | 1,271 |
| 62800 OTHER EXPENSES | 23,290 | 1,227 | 850 | 377 | 22,063 |
| TOTAL OPERATIONS | <u>92,055</u> | <u>4,170</u> | <u>7,169</u> | <u>(2,999)</u> | <u>87,885</u> |
| TOTAL | <u>\$ 394,655</u> | <u>\$ 43,787</u> | <u>\$ 41,780</u> | <u>\$ 2,007</u> | <u>\$ 350,868</u> |

BUDGETED FUNDS

| | | | | | |
|--|-------------------|------------------|------------------|-----------------|-------------------|
| 02701 MILK INSPECTION FEES | \$ 371,310 | \$ 43,293 | \$ 40,424 | \$ 2,869 | 328,017 |
| 03032-2 SHELL EGG FEDERAL INSPECTION I | 23,345 | 494 | 1,356 | (862) | 22,851 |
| TOTAL BUDGET FUNDING | <u>\$ 394,655</u> | <u>\$ 43,787</u> | <u>\$ 41,780</u> | <u>\$ 2,007</u> | <u>\$ 350,868</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2018, the Milk and Egg Inspection program is budgeted \$394,655 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$371,310 and Shell Egg Federal Inspection Fees of \$23,345. The personal services budget is 13% expended with % of payrolls complete. Personal services expended as of August 2018 was \$5,006 higher than August 2017. Operations are 5% expended with 8% of the budget year lapsed. Overall, operation expenses as of August 2018 were \$2,999 lower than August 2017. Total Milk Inspection expenditures were \$2,007 higher than the same period last year. With 8% of the budget year lapsed, 11% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | FY 2019 Budget | Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|---|-------------------|---|---|----------------------------|-----------------------------------|
|---|-------------------|---|---|----------------------------|-----------------------------------|

BUDGETED FTE

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

| | | | | | |
|-------------------------|------------|----------|----------|------------|------------|
| 61100 SALARIES | \$ 175,712 | \$ 5,999 | \$ 9,845 | \$ (3,846) | \$ 169,713 |
| 61102 OVERTIME | 2,771 | 406 | 48 | 358 | 2,365 |
| 61400 BENEFITS | 73,739 | 3,008 | 4,156 | (1,148) | 70,731 |
| TOTAL PERSONAL SERVICES | 252,222 | 9,413 | 14,049 | (4,636) | 242,809 |

62000 OPERATIONS

| | | | | | |
|----------------------|------------|-----------|-----------|------------|------------|
| 62100 CONTRACT | 127,940 | 3,289 | 3,130 | 159 | 124,651 |
| 62200 SUPPLY | 11,114 | - | 32 | (32) | 11,114 |
| 62800 OTHER EXPENSES | 7,078 | - | - | - | 7,078 |
| TOTAL OPERATIONS | 146,132 | 3,289 | 3,162 | 127 | 142,843 |
| TOTAL | \$ 398,354 | \$ 12,702 | \$ 17,211 | \$ (4,509) | \$ 385,652 |

BUDGETED FUNDS

| | | | | | |
|---------------------------------|------------|-----------|-----------|------------|------------|
| 02262 SHIELDED EGG GRADING FEES | \$ 398,354 | \$ 12,702 | \$ 17,211 | \$ (4,509) | \$ 385,652 |
| TOTAL BUDGET FUNDING | \$ 398,354 | \$ 12,702 | \$ 17,211 | \$ (4,509) | \$ 385,652 |

The Shielded Egg Grading Program is budgeted \$398,354 with 2.50 FTE in FY 2018 funded with Egg Grading fees. Personal services budget is 4% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$4,636 lower than August 2017. Operations are 2% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$127 higher than August 2017. Overall, the Egg Grading program total expenditures were \$4,509 lower than the same period last year with 3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

| FY 2019 Budget | Year-to-Date Actual Expenses August FY 2019 | Same Period Prior Year Actual Expenses August FY 2018 | Year to Year Comparison | Balance of Budget Available |
|-------------------|---|---|----------------------------|-----------------------------------|
|-------------------|---|---|----------------------------|-----------------------------------|

BUDGETED FTE 24.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|------------------|----------------|----------------|----------------|------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 887,429 | \$ 112,991 | \$ 123,885 | \$ (10,894) | \$ 774,438 |
| 61102 OVERTIME | 16,643 | 6,978 | - | 6,978 | 9,665 |
| 61400 BENEFITS | 382,958 | 55,335 | 59,334 | (3,999) | 327,623 |
| TOTAL PERSONAL SERVICES | 1,287,030 | 175,304 | 183,219 | (7,915) | 1,111,726 |

62000 OPERATIONS

| | | | | | |
|-------------------------|----------------|---------------|---------------|---------------|----------------|
| 62100 CONTRACT | 64,341 | 3,669 | 15,393 | (11,724) | 60,672 |
| 62200 SUPPLY | 8,152 | 530 | 715 | (185) | 7,622 |
| 62300 COMMUNICATION | 19,509 | 880 | 2,405 | (1,525) | 18,629 |
| 62400 TRAVEL | 50,504 | 1,334 | 5,111 | (3,777) | 49,170 |
| 62500 RENT | 159,493 | 6,850 | 16,565 | (9,715) | 152,643 |
| 62700 REPAIR & MAINT | 4,749 | - | 384 | (384) | 4,749 |
| 62800 OTHER EXPENSES | 302,829 | 55,007 | 81 | 54,926 | 247,822 |
| TOTAL OPERATIONS | 609,577 | 68,270 | 40,654 | 27,616 | 541,307 |

TOTAL EXPENDITURES

| | | | | |
|---------------------|-------------------|-------------------|------------------|---------------------|
| \$ 1,896,607 | \$ 243,574 | \$ 223,873 | \$ 19,701 | \$ 1,653,033 |
|---------------------|-------------------|-------------------|------------------|---------------------|

BUDGETED FUNDS

| | | | | | |
|-------------------------------------|---------------------|-------------------|-------------------|------------------|---------------------|
| 01100 GENERAL FUND | \$ 961,876 | \$ 121,465 | \$ 111,601 | \$ 9,864 | \$ 840,411 |
| 02427 ANIMAL HEALTH FEES | 5,717 | - | - | - | 5,717 |
| 03209 MEAT & POULTRY INSPECTION-FED | 929,014 | 122,109 | 112,272 | 9,837 | 806,905 |
| TOTAL BUDGET FUNDING | \$ 1,896,607 | \$ 243,574 | \$ 223,873 | \$ 19,701 | \$ 1,653,033 |

Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount of the reduction for the Meat and Poultry Inspection program is \$91,735. This could affect the 50-50 federal matching program and cause a reduction of a similar amount of federal funds. The federal fund matching reduction is not shown in the adjusted budget shown above.

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2018, Meat Inspection is budgeted \$1,896,607 with 24.50 FTE. The bureau is funded with general fund of \$961,876, Meat & Poultry Inspection-Fed of \$929,014 and \$5,717 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 14% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$7,915 lower than August 2017. Operations are 11% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$27,616 higher than August 2017. Overall, Meat Inspection total expenditures were \$19,701 higher than the same period last year with 13% of the budget expended. The total budget is 13% expended with 8% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
AUGUST 31, 2018**

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

| BUDGET TO ACTUAL EXPENSE COMPARISON REPORT | FY 2019 Budget | Year-to-Date | Same Period | Year to Year Comparison | Balance of Budget Available |
|---|-------------------|---|--|----------------------------|-----------------------------------|
| | | Actual Expenses August FY 2019 | Prior Year Actual Expenses August FY 2018 | | |

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

| | | | | | |
|--------------------------------|---------------------|-------------------|-------------------|------------------|---------------------|
| 61000 PERSONAL SERVICES | | | | | |
| 61100 SALARIES | \$ 1,981,893 | \$ 277,322 | \$ 199,202 | \$ 78,120 | \$ 1,704,571 |
| 61200 OVERTIME | 105,278 | 1,768 | 1,748 | 20 | 103,510 |
| 61400 BENEFITS | 871,657 | 130,284 | 115,678 | 14,606 | 741,373 |
| TOTAL PERSONAL SERVICES | <u>2,958,828</u> | <u>409,374</u> | <u>316,628</u> | <u>92,746</u> | <u>2,549,454</u> |
| 62000 OPERATIONS | | | | | |
| 62100 CONTRACT | 135,466 | 2,368 | 40,686 | (38,318) | 133,098 |
| 62200 SUPPLY | 85,985 | 1,803 | 8,192 | (6,389) | 84,182 |
| 62300 COMMUNICATION | 74,191 | 1,783 | 7,205 | (5,422) | 72,408 |
| 62400 TRAVEL | 28,156 | 971 | 5,969 | (4,998) | 27,185 |
| 62500 RENT | 153,581 | 6,504 | 8,755 | (2,251) | 147,077 |
| 62600 UTILITIES | 9,170 | - | 6,500 | (6,500) | 9,170 |
| 62700 REPAIR & MAINT | 21,782 | - | 988 | (988) | 21,782 |
| 62800 OTHER EXPENSES | 82,654 | 5,253 | 5,438 | (185) | 77,401 |
| TOTAL OPERATIONS | <u>590,985</u> | <u>18,682</u> | <u>83,733</u> | <u>(65,051)</u> | <u>572,303</u> |
| TOTAL | <u>\$ 3,549,813</u> | <u>\$ 428,056</u> | <u>\$ 400,361</u> | <u>\$ 27,695</u> | <u>\$ 3,121,757</u> |

BUDGETED FUNDS

| | | | | | |
|-----------------------------|---------------------|-------------------|-------------------|------------------|---------------------|
| 02425 BRAND INSPECTION FEES | \$ 3,058,782 | \$ 334,594 | \$ 394,826 | \$ (60,232) | \$ 2,724,188 |
| 02426 PER CAPITA FEES | 491,031 | 93,462 | 5,535 | 87,927 | 397,569 |
| TOTAL BUDGET FUNDING | <u>\$ 3,549,813</u> | <u>\$ 428,056</u> | <u>\$ 400,361</u> | <u>\$ 27,695</u> | <u>\$ 3,121,757</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2018, Brands Enforcement is budgeted for \$3,549,813 with 53.11 FTE. It is funded with Brand Inspection Fees of \$3,058,782 and Per Capita Fees of \$491,031. Personal services budget is 14% expended with 14% of payrolls complete. Personal services expended as of August 2018 was \$92,746 higher than August 2017. Operations are 3% expended with 8% of the budget year lapsed. Operation expenses as of August 2018 were \$65,051 lower than August 2017. Overall, Brands Enforcement total expenditures were \$27,695 higher than the same period last year. With 8% of the budget year lapsed, 12% of the budget has been expended.

(This page left blank intentionally)

**MONTANA DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE REPORT
AUGUST 31, 2018**

**DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE COMPARISON FY 2019**

| | FY 2018 as of August 31, 2017 | FY 2019 as of August 31, 2018 | Difference August 31 FY18 & FY19 | Budgeted Revenue FY 2019 |
|---|----------------------------------|-------------------------------------|--|--------------------------------|
| Fund Description | | | | |
| 02425 Brands | | | | |
| New Brands & Transfers | \$ 37,534 | \$ 68,886 | \$ 31,352 | \$ 413,725 |
| Re-Recorded Brands | 77,451 | 77,451 | - | 464,705 |
| Security Interest Filing Fee | 13,859 | 2,939 | (10,920) | 47,500 |
| Livestock Dealers License | 25,366 | 4,276 | (21,090) | 76,764 |
| Local Inspections | 32,123 | 50,333 | 18,210 | 334,800 |
| Market Inspection Fees | 59,340 | 52,796 | (6,544) | 1,625,200 |
| Investment Earnings | 3,254 | 6,963 | 3,709 | 40,215 |
| Other Revenues | 8,342 | 6,712 | (1,630) | 17,225 |
| Total Brands Division Revenue | \$ 257,269 | \$ 270,356 | \$ 13,087 | \$ 3,020,134 |
| 02426 Per Capita Fee | | | | |
| Livestock Taxes - Per Capita Fees * | \$ 4,938,788 | \$ 89,916 | \$ (4,848,872) | \$ 4,900,040 |
| Non Federal Indirect Cost Recovery | - | 31,646 | 31,646 | 154,000 |
| Federal Indirect Cost Recovery | - | 36,827 | 36,827 | 219,930 |
| Investment Earnings | 8,800 | 16,568 | 7,768 | 72,645 |
| Other Revenues | - | - | - | 26,850 |
| Total Per Capita Fee Revenue | \$ 4,947,588 | \$ 174,957 | \$ (4,772,631) | \$ 5,373,465 |
| 02427 Animal Health | | | | |
| Books | \$ - | \$ 887 | \$ 887 | \$ 8,600 |
| Animal Health Licenses & Permits | 100 | 400 | 300 | 8,300 |
| Other Revenues | 1,499 | 1,947 | 448 | 1,000 |
| Total Animal Health Revenue | \$ 1,599 | \$ 3,234 | \$ 1,635 | \$ 17,900 |
| 02701 Milk Inspection | | | | |
| Inspectors Assessment | \$ 63,837 | \$ 60,506 | \$ (3,331) | \$ 250,000 |
| Total Milk Inspection | \$ 63,837 | \$ 60,506 | \$ (3,331) | \$ 250,000 |
| 02262 EGG GRADING | | | | |
| Inspectors Assessment | \$ - | \$ 20,662 | \$ 20,662 | \$ 150,000 |
| Total EGG GRADING | \$ - | \$ 20,662 | \$ 20,662 | \$ 150,000 |
| 06026 Diagnostic Lab Fees | | | | |
| Lab Fees | \$ 54,922 | \$ 60,771 | \$ 5,849 | \$ 1,180,000 |
| Other Revenues | 1,900 | - | (1,900) | 4,000 |
| | \$ 56,822 | \$ 60,770 | \$ 3,949 | \$ 1,184,000 |
| Combined State Special Revenue Total | \$ 5,327,115 | \$ 590,485 | \$ (4,736,629) | \$ 9,995,499 |

* Calendar year 2017 Per Capita Fee revenue was deferred to FY 2018. The 2017 biennium audit said that per capita fee must be recorded as revenue when received. The CY 2018 PCF revenue that was collected before June 30, 2018 was recorded as revenue in FY 2018.

The Department had not received federal indirect cost recovery rate as of August 31, 2018. This was due to timing of payments from the federal agencies.

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 \$60,771 are for the period ending August 2018. At fiscal year end revenues earned in June 2019 will be recorded in FY 2019.

**MONTANA DEPARTMENT OF LIVESTOCK
PER CAPITA FEE RATES**

**MONTANA DEPARTMENT OF LIVESTOCK
PER CAPITA FEE COLLECTIONS
THREE YEAR AVERAGE
FY 2017 to 2019**

THREE YEAR AVERAGE:

| | | |
|-------------------------|-----------|--------------------|
| FY 2017 | \$ | 4,809,570 |
| FY 2018 | | 4,808,384 |
| FY 2019 | | 4,942,140 * |
| Three Year Total | \$ | 14,560,094 |

| | | |
|---------------------------------|-----------|------------------|
| Total Three Year Average | \$ | 4,853,365 |
|---------------------------------|-----------|------------------|

| | | |
|--|-----------|------------------|
| 110% of Annual Average Maximum Revenue Increase | \$ | 5,338,701 |
|--|-----------|------------------|

| | | |
|--------------------|-----------|------------------|
| Less 2% Collection | \$ | 5,231,927 |
|--------------------|-----------|------------------|

Note: From State Fiscal Year 2017 through FY 2019 based on actual collections recorded on SABHRS as of September 17, 2018. The Department of Livestock has collected an average of \$4,853,365 in per capita fee on livestock. In accordance with 15-24-922 (2) MCA, the maximum the Department of Livestock may collect is 110% of the previous three year average. The Board is statutorily limited to increase the per capita fee to no more than \$5,338,701 in FY 2020 (reporting period 2019). The Department of Revenue receives 2% for collecting this revenue. The total amount of revenue remaining after paying DOR would be \$5,231,927. Based on headcount only - the maximum increase in revenue from FY 2019 to FY 2020 would be \$396,561 (\$5,338,701 - \$4,942,140 = \$396,561).

* FY 2019 PCF is for reporting period January through December 2018. PCF is due May 31, 2018. Per Department of Revenue's Livestock Reporting system, there is approximately \$160,000 of PCF that is due to the Department. These receivables are not included in the three year average.

MONTANA DEPARTMENT OF LIVESTOCK
Per Capita Fee Head Counts and Projected Revenue FY 2020

Scenario One Across the Board Increase 8.5%

| LIVESTOCK CATEGORY | CY 2018 Head Counts | Present Rate FY 2019 | Projected Revenue No Rate Change | Change in Present Rate* | Scenario One Proposed Rate Per Category | 8.5% increase to all categories |
|---------------------------|----------------------------|-----------------------------|---|--------------------------------|--|--|
| CATTLE | 1,881,268 | \$2.29 | \$4,308,104 | \$0.19 | \$2.48 | \$4,665,545 |
| SHEEP & GOATS | 162,934 | \$0.54 | \$87,984 | \$0.05 | \$0.59 | \$96,131 |
| HORSES & MULES | 55,100 | \$5.85 | \$322,335 | \$0.50 | \$6.35 | \$349,885 |
| SWINE | 77,423 | \$0.78 | \$60,390 | \$0.07 | \$0.85 | \$65,810 |
| POULTRY | 756,211 | \$0.05 | \$37,811 | \$0.00 | \$0.05 | \$37,811 |
| BEES | 49,285 | \$0.41 | \$20,207 | \$0.03 | \$0.44 | \$21,685 |
| LLAMAS | 1,287 | \$9.73 | \$12,523 | \$0.83 | \$10.56 | \$13,591 |
| BISON | 8,980 | \$6.38 | \$57,292 | \$0.54 | \$6.92 | \$62,142 |
| DOMESTIC UNG. | 583 | \$26.33 | \$15,350 | \$2.24 | \$28.57 | \$16,656 |
| RATITES | 94 | \$9.73 | \$915 | \$0.83 | \$10.56 | \$993 |
| Total | 2,993,165 | | \$4,922,911 | | | \$5,330,249 |

Notes: Scenario One applies an across the board increase of approximately 8.5% to meet the statutory maximum allowable revenue collection of \$5,338,701. The percent per category will vary slightly due to rounding. It is not feasible to bill producers a rate that includes a partial cent. It is the Board's discretion to apply a rate to any category to approximate the maximum revenue threshold.

| MONTANA DEPARTMENT OF LIVESTOCK | | | | | | |
|--|----------------------------|-----------------------------|---|--------------------------------|--|--|
| Per Capita Fee Head Counts and Projected Revenue FY2020 | | | | | | |
| Scenario Two - 5% Increase in Cattle - Approximately 33% increase in all other Categories | | | | | | |
| LIVESTOCK CATEGORY | CY 2018 Head Counts | Present Rate FY 2019 | Projected Revenue No Rate Change | Change in Present Rate* | Scenario Three Proposed Rate Per Category | 5% increase Cattle 30% increase to other Categories |
| CATTLE | 1,881,268 | \$2.29 | \$4,308,104 | \$0.11 | \$2.40 | \$4,515,043 |
| SHEEP & GOATS | 162,934 | \$0.54 | \$87,984 | \$0.18 | \$0.72 | \$117,312 |
| HORSES & MULES | 55,100 | \$5.85 | \$322,335 | \$1.93 | \$7.78 | \$428,678 |
| SWINE | 77,423 | \$0.78 | \$60,390 | \$0.26 | \$1.04 | \$80,520 |
| POULTRY | 756,211 | \$0.05 | \$37,811 | \$0.02 | \$0.07 | \$52,935 |
| BEES | 49,285 | \$0.41 | \$20,207 | \$0.14 | \$0.55 | \$27,107 |
| LLAMAS | 1,287 | \$9.73 | \$12,523 | \$3.21 | \$12.94 | \$16,654 |
| BISON | 8,980 | \$6.38 | \$57,292 | \$2.11 | \$8.49 | \$76,240 |
| DOMESTIC UNG. | 583 | \$26.33 | \$15,350 | \$8.69 | \$35.02 | \$20,417 |
| RATITES | 94 | \$9.73 | \$915 | \$3.21 | \$12.94 | \$1,216 |
| Total | 2,993,165 | | \$4,922,911 | | | \$5,336,122 |

Notes: Scenario Two applies a 5% increase to cattle and an increase of approximately 33% to all other categories to meet the statutory maximum allowable revenue collection of \$5,338,701. The percent per category will vary slightly due to rounding. It is not feasible to bill producers a rate that includes a partial cent. It is the Board's discretion to apply a rate to any category to approximate the maximum revenue threshold.

MONTANA DEPARTMENT OF LIVESTOCK

Per Capita Fee Head Counts and Projected Revenue FY2020

Scenario Three - Increase Cattle 1% and all other categories by approximately 10%

| LIVESTOCK CATEGORY | CY 2018 Head Counts | Present Rate FY 2019 | Projected Revenue No Rate Change | Change in Present Rate* | Scenario Three Proposed Rate Per Category | 1% increase Cattle 10% increase to other Categories |
|---------------------------|----------------------------|-----------------------------|---|--------------------------------|--|--|
| CATTLE | 1,881,268 | \$2.29 | \$4,308,104 | \$0.02 | \$2.31 | \$4,345,729 |
| SHEEP & GOATS | 162,934 | \$0.54 | \$87,984 | \$0.05 | \$0.59 | \$96,131 |
| HORSES & MULES | 55,100 | \$5.85 | \$322,335 | \$0.59 | \$6.44 | \$354,844 |
| SWINE | 77,423 | \$0.78 | \$60,390 | \$0.08 | \$0.86 | \$66,584 |
| POULTRY | 756,211 | \$0.05 | \$37,811 | \$0.01 | \$0.06 | \$45,373 |
| BEEES | 49,285 | \$0.41 | \$20,207 | \$0.04 | \$0.45 | \$22,178 |
| LLAMAS | 1,287 | \$9.73 | \$12,523 | \$0.97 | \$10.70 | \$13,771 |
| BISON | 8,980 | \$6.38 | \$57,292 | \$0.64 | \$7.02 | \$63,040 |
| DOMESTIC UNG. | 583 | \$26.33 | \$15,350 | \$2.63 | \$28.96 | \$16,884 |
| RATITES | 94 | \$9.73 | \$915 | \$0.97 | \$10.70 | \$1,006 |
| Total | 2,993,165 | | \$4,922,911 | | | \$5,025,540 |

Notes: Scenario Three applies a 1% increase to cattle and an increase of approximately 10% to all other categories resulting in approximately \$100K revenue increase but well below (\$313K) the statutory maximum allowable revenue collection of \$5,338,701. The percent per category will vary slightly due to rounding. It is not feasible to bill producers a rate that includes a partial cent. It is the Board's discretion to apply a rate to any category to approximate the maximum revenue threshold.

(This page left blank intentionally)

**MONTANA DEPARTMENT OF LIVESTOCK
2021 BIENNIUM BUDGET TIMELINE
AUGUST 31, 2018**



OFFICE OF BUDGET AND PROGRAM PLANNING
MEMO 1 - TIMETABLE FOR 2021 BIENNIUM EXECUTIVE BUDGET AND 2019 BIENNIUM ACTIONS

Last Updated: 4/6/2018 (Training Opportunities are highlighted in italic bold)

| Date (2018) | Budget Development | Long-Range Planning | Legislation |
|--------------------|---|---|---|
| January 16 | | The Architecture & Engineering Division (A&E) of the Dept of Administration sends detailed instructions for major maintenance (MM) plan and Long Range Building Plan (LRBP) to agencies | |
| January 17 | OBPP distributes Timetable for 2021 Biennium Executive Budget (EB) | | |
| Week of Feb 1 | | DNRC issues applications for the Renewable Resources Grant & Loan (RRGL) and Reclamation and Development Grant Program (RDGP) for RIT funds | |
| February 14 | | | OBPP issues instructions to agencies for Legislation Proposals for the 2019 session |
| February 15 | OBPP distributes memo regarding Executive Program Review Process for 2021 Biennium Budget Development | | |
| February 15 | OBPP distributes memo regarding establishment of FY 2019 Standard Budgets on SABHRS to create the base budget (starting point) on IBARS. | | |
| February 15 | | Agencies submit to A&E a brief description of all LRBP requests exceeding \$500,000 | |
| February 21 | | <i>W2ASACT (Water, Wastewater, Solid Waste Action Coordination Team) Application workshops are offered in Great Falls (Heritage Inn)</i> | |
| February 28 | | Cultural and Aesthetic Grant (C&A) application available online from the Montana Arts Council (MAC) | |
| Feb & March | OBPP analysts and LFD staff meet with agencies to review reporting levels (RLs) and one-time-only appropriations (OTOs) file, which includes cats and dogs and agency transfers (ATs) | | |
| March 1 (Approx) | | Dept of Commerce issues application guidelines for the Treasure State Endowment Program (TSEP) | |
| March 1 | | CIO submits State Strategic IT Plan to the Governor | |

| Date (2018) | Budget Development | Long-Range Planning | Legislation |
|--------------------|--|---|---|
| March 14 | | IBARS Capital Projects versions will be available to begin entering Capital Projects requests | |
| April 2 | Final day for completion of all agency reorganizations and submittal of related BCDs to OBPP | | |
| April 10 | OBPP distributes Federal Mandates Report Form and Guidelines | | |
| April 30 | | Agencies submit IT Strategic Plans to CIO for review and approval | |
| May-Sept | Agency and OBPP meet regarding Executive Program Inventories | | |
| May | | | OBPP sends approvals for legislation authorized for drafting to agencies; follow-up agency conferences scheduled as needed through fall |
| May 1 | OBPP distributes final guidelines for submission of fixed costs/special purpose schedules and guidelines for submission of enterprise and internal service funds | | |
| May 4 | | | Agencies Submit Legislation Proposals (concepts) to OBPP (Preliminary fiscal notes are to be prepared if proposal has a fiscal impact) |
| May 9 | MUS FTE to be used in 2021 biennium Executive Budget due | | |
| May 15 | | Applications for RRGL and RDG projects due to DNRC | |
| May 16 | Last day to finalize RLs and all types of OTOs with agencies and LFD [File maintenance will be required through FYE] | | |
| May 18 | Agencies submit Executive Program Inventories | | |
| May 18 | | SITSD TechBudget agency first year (2020) utilization entry is due. | |
| May 21 | | SITSD TechBudget agency second year (2021) utilization entry is open. | |
| May 31 | | SITSD TechBudget agency second year (2021) utilization entry is due. | |
| May 31 | Federal Mandates Reports Due | | |
| May 31 | | SITSD TechBudget rate setting system closes | |
| June 1 | Last day to submit FY 2019 BCDs to be processed during FY 2018. [FY 2019 BCDs can again be submitted after FYE 2018 closing] | | |

| Date (2018) | Budget Development | Long-Range Planning | Legislation |
|---------------|--|---|---|
| June 1 | Last day for agencies to record FY 2019 standard budgets on SABHRS. Standard budgets should tie to SABHRS control budgets and NO changes should be made to FY 2019 standard budgets until after FYE 2018 closing | | |
| June 6 | OBPP provides paper copies of organization charts published in the EB to agencies for review and edits | | |
| late May-Sept | | | Agencies present approved legislative proposals to interim legislative committees |
| June 15 | | TSEP application deadline - due to Dept of Commerce | |
| Mid-June | | | Bill Drafting Workshops will be conducted by LSD at dates to be announced |
| June 30 | | Final date for CIO approval of agency IT plans | |
| July 1 | | Agencies submit LRITP requests and priorities to CIO/SITSD for HB10 consideration | |
| July 1 | | LRBP requests and priority listings are due to DofA A&E Division | |
| July 6 | Agencies have all HR data processed and ready for snapshot for 2021 biennium personal services | | |
| July 9 | Agencies submit fixed cost and special purpose schedules that are to be included in the August Budget Instructions (Rent, Tort Claims, SITSD, SABHRS, Workers' Comp Bureau, Central Mail, P&G, Payroll, Surplus Property, SWCAP, SFCAP, Warrant Writer, Equipment List, Agency Legal Services, Natural Gas Procurement, Energy Conservation Program, Motor Pool, Grounds Maintenance, Legislative Audit, ARMS, Records Management) | | |
| July 17 | Personal Services snapshot taken | | |
| July 23 | Final date for OBPP regular processing of FY 2018 BCDs | | |
| July 24 | LAST DAY for <i>emergency</i> FY 2018 BCDs to OBPP (by NOON) | | |
| July 25 | FYE Closing - No BCD Processing | | |
| July 31 | OBPP finalizes fixed cost schedules with provider/managing agencies and finalizes inflation/deflation factors | | |
| August 1 | OBPP hosts fixed costs workshops | | |
| Aug 1 | | C&A grant applications to Montana Arts Council must be submitted electronically by 5 PM | |

| Date (2018) | Budget Development | Long-Range Planning | Legislation |
|--------------------|---|--|--|
| Aug 15 | OBPP sends information regarding submission for supplemental appropriations (HB 3) and budget amendments (HB 4) | | |
| Aug 15 | OBPP sends EB request package to agencies | | |
| Aug 16, 17, 20 | OBPP offers IBARS/budget request training | | |
| Aug 29-Sept 1 | Agencies submit budget requests to OBPP in accordance with approved schedule including goals and objectives and proprietary funds (Section R of HB 2) | | |
| Aug 29-Sept 1 | Agency 17-7-111(3)(f) submissions due to OBPP | | |
| Sept 1 | OBPP transmits base budget to LFD [statutory] | | |
| Sept 12 | Agencies submit paper copy edits of organization charts for inclusion in the EB | | |
| Sept 14 | | | Agencies submit Final Drafts of Appropriation Bills & significant legislation (with draft fiscal notes) to OBPP; conferences with the Governor's Office & OBPP are scheduled as needed |
| Sept | Budget/Legislation conferences with Agencies | | |
| Oct | | DNRC submits RRGL and RDG project ranking recommendations to Governor | |
| Oct 15 | Last day to submit supplemental appropriation requests (HB 3) to OBPP | | |
| Oct - Nov | | Long-range planning agencies meet with OBPP and the Governor to review and discuss recommendations for projects to be funded | |
| Nov 1 | OBPP provides LFD with present law base budget [statutory] | | |
| Nov 15 | | | Deadline for transmittal of final draft legislation to the LSD |
| Nov 15 | OBPP transmits Executive Budget, including all Long-Range Planning recommendations, the information technology summary and the proposed pay plan schedule, to the LFD [statutory] | | |
| Nov 16 | Last day to submit notice for additional BAs to be included in HB 4, as introduced | | |
| early Dec | | | OBPP conducts fiscal note training for all agencies |

| Date (2018) | Budget Development | Long-Range Planning | Legislation |
|-------------|--|---|--|
| Dec | | | OBPP and agencies begin preparing fiscal notes on pre-introduced bills |
| Dec 3 | Last day to submit revisions to HB 3 supplemental appropriation requests | | |
| Dec 3 | | DofA A&E Division to electronically post/distribute LRBP "book" to agencies | |
| Dec 15 | OBPP submits any amendments to preliminary EB to LFD [statutory] | | |
| Dec 17 | | | 5 o'clock LSD deadline for pre-introduction of bills |
| | | | |
| Jan 7, 2019 | Legislature convenes | | |