

# Department of Livestock Centralized Services Division

## Finance & Accounting & Expense Report



**January 2018**

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Evan Waters & Staff

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**MONTANA DEPARTMENT OF LIVESTOCK  
EXPENSE PROJECTION REPORT  
DECEMBER 31, 2017**

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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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**BUDGETED FTE** 135.62

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 2,570,708	\$ 3,490,425	\$ 6,061,133	\$ 5,758,038	\$ (303,095)
61200 OVERTIME	90,508	11,376	101,884	83,872	(18,012)
61300 OTHER/PER DIEM	2,750	3,150	5,900	89,772	83,872
61400 BENEFITS	1,217,249	1,540,816	2,758,065	2,448,310	(309,755)
<b>TOTAL PERSONAL SERVICES</b>	<b>3,881,215</b>	<b>5,045,767</b>	<b>8,926,982</b>	<b>8,379,992</b>	<b>(546,990)</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	716,794	620,211	1,337,005	1,415,277	78,272
62200 SUPPLY	311,043	409,256	720,299	807,011	86,712
62300 COMMUNICATION	78,621	130,787	209,408	214,787	5,379
62400 TRAVEL	67,050	101,039	168,089	163,646	(4,443)
62500 RENT	179,694	269,487	449,181	510,368	61,187
62600 UTILITIES	24,820	29,302	54,122	60,456	6,334
62700 REPAIR & MAINT	88,833	102,942	191,775	184,449	(7,326)
62800 OTHER EXPENSES	262,472	295,321	557,793	494,223	(63,570)
<b>TOTAL OPERATIONS</b>	<b>1,729,327</b>	<b>1,958,345</b>	<b>3,687,672</b>	<b>3,850,217</b>	<b>162,545</b>
<b>63000 EQUIPMENT</b>					
63100 EQUIPMENT	16,100	-	16,100	15,000	(1,100)
<b>TOTAL EQUIPMENT</b>	<b>16,100</b>	<b>-</b>	<b>16,100</b>	<b>15,000</b>	<b>(1,100)</b>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	97,391	240,000	337,391	392,326	54,935
<b>TOTAL TRANSFERS</b>	<b>97,391</b>	<b>240,000</b>	<b>337,391</b>	<b>392,326</b>	<b>54,935</b>
<b>69000 CAPITAL LEASES</b>					
69000 LEASES	7,188	8,070	15,258	13,836	(1,422)
<b>TOTAL LEASES</b>	<b>7,188</b>	<b>8,070</b>	<b>15,258</b>	<b>13,836</b>	<b>(1,422)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,731,221</b>	<b>\$ 7,252,182</b>	<b>\$ 12,983,403</b>	<b>\$ 12,651,371</b>	<b>\$ (332,032)</b>

**BUDGETED FUNDS**

01100 GENDERAL FUND	\$ 1,165,251	\$ 1,466,735	\$ 2,631,986	\$ 2,364,371	\$ (267,615)
02262 SHIELDED EGG GRADING FEES	55,554	94,204	149,758	344,173	194,415
02425 BRAND INSPECTION FEES	1,732,174	1,250,973	2,983,147	2,983,147	-
02426 PER CAPITA FEE	1,454,201	2,168,032	3,622,233	3,211,373	(410,860)
02427 ANIMAL HEALTH	-	5,718	5,718	5,718	-
02701 MILK INSPECTION FEES	124,279	176,641	300,920	347,704	46,784
02817 MILK CONTROL	120,841	270,143	390,984	388,593	(2,391)
03209 MEAT & POULTRY INSPECTION	396,441	522,828	919,269	919,269	-
03032-1 NATIONAL LAB NETWORK	-	-	-	30,585	30,585
03032-2 SHELL EGG FEDERAL INSPECTION FEES	8,115	9,652	17,767	21,000	3,233
03427 FEDERAL UMBRELLA PROGRAM	153,314	626,726	780,040	853,857	73,817
03673 FEDERAL ANIMAL HEALTH DISEASE GF	-	-	-	-	-
06026 DIAGNOSTIC LABORATORY FEES	521,051	660,530	1,181,581	1,181,581	-
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 5,731,221</b>	<b>\$ 7,252,182</b>	<b>\$ 12,983,403</b>	<b>\$ 12,651,371</b>	<b>\$ (332,032)</b>

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

The personal services projections include SB 418 pay plan increase.

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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
<b>BUDGETED FTE</b>		12.00			
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 275,545	\$ 396,100	\$ 671,645	\$ 603,668	\$ (67,977)
61300 OTHER/PER DIEM	1,200	1,550	2,750	2,250	(500)
61400 BENEFITS	109,009	158,905	267,914	218,203	(49,711)
<b>TOTAL PERSONAL SERVICES</b>	<u>385,754</u>	<u>556,555</u>	<u>942,309</u>	<u>824,121</u>	<u>(118,188)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	95,638	22,374	118,012	233,975	115,963
62200 SUPPLY	50,557	29,984	80,541	120,753	40,212
62300 COMMUNICATION	18,255	14,994	33,249	49,849	16,600
62400 TRAVEL	5,959	6,064	12,023	18,026	6,003
62500 RENT	49,584	92,675	142,259	142,265	6
62700 REPAIR & MAINT	393	707	1,100	1,649	549
62800 OTHER EXPENSES	4,527	7,762	12,289	18,424	6,135
<b>TOTAL OPERATIONS</b>	<u>224,913</u>	<u>174,560</u>	<u>399,473</u>	<u>584,941</u>	<u>185,468</u>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	97,391	-	97,391	95,326	(2,065)
<b>TOTAL TRANSFERS</b>	<u>97,391</u>	<u>-</u>	<u>97,391</u>	<u>95,326</u>	<u>(2,065)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 708,058</u>	<u>\$ 731,115</u>	<u>\$ 1,439,173</u>	<u>\$ 1,504,388</u>	<u>\$ 65,215</u>
<b>BUDGETED FUNDS</b>					
02426 PER CAPITA	\$ 708,058	\$ 731,115	\$ 1,439,173	\$ 1,504,388	\$ 65,215
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 708,058</u>	<u>\$ 731,115</u>	<u>\$ 1,439,173</u>	<u>\$ 1,504,388</u>	<u>\$ 65,215</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 department replaces computers every five years. The replacement of computers is done using a rotating basis so that the department will replace approximately 20% of the computers annually. IT is in the process of ordering the replacement computers. The projected cost of the replacement computers is \$26,000 and is included in the projections above.

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

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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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<b>BUDGETED FTE</b>	1.00
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 25,430	\$ 33,085	\$ 58,515	\$ 52,303	\$ (6,212)
61300 OTHER/PER DIEM	350	400	750	600	(150)
61400 BENEFITS	10,325	13,336	23,661	20,970	(2,691)
<b>TOTAL PERSONAL SERVICES</b>	<u>36,105</u>	<u>46,821</u>	<u>82,926</u>	<u>73,873</u>	<u>(9,053)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	535	608	1,143	669	(474)
62200 SUPPLY	204	1,119	1,323	775	(548)
62300 COMMUNICATION	717	1,816	2,533	1,484	(1,049)
62400 TRAVEL	1,897	706	2,603	1,525	(1,078)
62500 RENT	1,787	3,766	5,553	3,252	(2,301)
62700 REPAIR & MAINT	1,060	39	1,099	644	(455)
62800 OTHER EXPENSES	405	346	751	439	(312)
<b>TOTAL OPERATIONS</b>	<u>6,605</u>	<u>8,400</u>	<u>15,005</u>	<u>8,788</u>	<u>(6,217)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 42,710</u>	<u>\$ 55,221</u>	<u>\$ 97,931</u>	<u>\$ 82,661</u>	<u>\$ (15,270)</u>
<b>BUDGETED FUNDS</b>					
01100 GENERAL FUND	\$ 42,710	\$ 55,221	\$ 97,931	\$ 82,661	\$ (15,270)
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 42,710</u>	<u>\$ 55,221</u>	<u>\$ 97,931</u>	<u>\$ 82,661</u>	<u>\$ (15,270)</u>

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

The standard budget shown in this table has been adjusted for the Governor's 10% General Fund Reductions enacted during the 2017 special session pursuant to MCA 17-7-140. The total reduction for the Livestock Loss Board was \$9,185.

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  
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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<b>BUDGETED FTE</b>	3.00
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 72,447	\$ 99,289	\$ 171,736	\$ 167,205	\$ (4,531)
61300 OTHER/PER DIEM	1,200	1,200	2,400	2,350	(50)
61400 BENEFITS	30,025	47,843	77,868	75,800	(2,068)
TOTAL PERSONAL SERVICES	103,672	148,332	252,004	245,355	(6,649)
<b>62000 OPERATIONS</b>					
62100 CONTRACT	3,272	107,024	110,296	113,675	3,379
62200 SUPPLY	774	2,184	2,958	3,049	91
62300 COMMUNICATION	422	2,530	2,952	3,042	90
62400 TRAVEL	5,322	5,463	10,785	11,115	330
62500 RENT	4,040	4,248	8,288	8,542	254
62700 REPAIR & MAINT	-	304	304	313	9
62800 OTHER EXPENSES	3,339	58	3,397	3,502	105
TOTAL OPERATIONS	17,169	121,811	138,980	143,238	4,258
<b>TOTAL EXPENDITURES</b>	\$ 120,841	\$ 270,143	\$ 390,984	\$ 388,593	\$ (2,391)
<b>BUDGETED FUNDS</b>					
02817 MILK CONTROL	\$ 120,841	\$ 270,143	\$ 390,984	\$ 388,593	\$ (2,391)
<b>TOTAL BUDGETED FUNDS</b>	\$ 120,841	\$ 270,143	\$ 390,984	\$ 388,593	\$ (2,391)

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 BUDGET COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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**BUDGETED FTE** 20.01

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 417,631	\$ 627,669	\$ 1,045,300	\$ 919,688	\$ (125,612)
61400 BENEFITS	186,207	227,768	413,975	355,712	(58,263)
TOTAL PERSONAL SERVICES	<u>603,838</u>	<u>855,437</u>	<u>1,459,275</u>	<u>1,275,400</u>	<u>(183,875)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	32,373	52,224	84,597	98,558	13,961
62200 SUPPLY	172,151	256,018	428,169	490,598	62,429
62300 COMMUNICATION	6,336	21,106	27,442	37,817	10,375
62400 TRAVEL	2,938	1,910	4,848	7,527	2,679
62500 RENT	668	957	1,625	2,109	484
62600 UTILITIES	14,064	26,280	40,344	49,890	9,546
62700 REPAIR & MAINT	71,005	42,940	113,945	93,823	(20,122)
62800 OTHER EXPENSES	50,056	59,055	109,111	124,245	15,134
TOTAL OPERATIONS	<u>349,591</u>	<u>460,490</u>	<u>810,081</u>	<u>904,567</u>	<u>94,486</u>
<b>63000 EQUIPMENT</b>					
63100 EQUIPMENT	16,100	-	16,100	15,000	(1,100)
TOTAL EQUIPMENT	<u>16,100</u>	<u>-</u>	<u>16,100</u>	<u>15,000</u>	<u>(1,100)</u>
<b>69000 CAPITAL LEASES</b>					
69000 LEASES	7,188	8,070	15,258	13,836	(1,422)
TOTAL LEASES	<u>7,188</u>	<u>8,070</u>	<u>15,258</u>	<u>13,836</u>	<u>(1,422)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 976,717</u>	<u>\$ 1,323,997</u>	<u>\$ 2,300,714</u>	<u>\$ 2,208,803</u>	<u>\$ (91,911)</u>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 28,938	\$ 502,017	\$ 530,955	\$ 545,967	\$ 15,012
02426 PER CAPITA FEE	426,728	161,450	557,593	450,670	(106,923)
02427 ANIMAL HEALTH LAB FEES	-	-	-	-	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRAN	-	-	30,585	30,585	-
06026 DIAGNOSTIC LABORATORY FEES	521,051	660,530	1,181,581	1,181,581	-
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 976,717</u>	<u>\$ 1,323,997</u>	<u>\$ 2,300,714</u>	<u>\$ 2,208,803</u>	<u>\$ (91,911)</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 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 BUDGET COMPARISON REPORT  
December 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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**BUDGETED FTE** 1.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 34,634	\$ 38,706	\$ 73,340	\$ 72,791	\$ (549)
61400 BENEFITS	17,758	19,023	36,781	36,506	(275)
TOTAL PERSONAL SERVICES	<u>52,392</u>	<u>57,729</u>	<u>110,121</u>	<u>109,297</u>	<u>(824)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	2,167	4,348	6,515	5,056	(1,459)
62200 SUPPLY	15,475	15,406	30,881	23,964	(6,917)
62300 COMMUNICATION	33	624	657	510	(147)
62400 TRAVEL	75	2,030	2,105	1,633	(472)
62600 UTILITIES	1,216	3,022	4,238	3,289	(949)
62700 REPAIR & MAINT	8,199	1,066	9,265	7,190	(2,075)
62800 OTHER EXPENSES	4,515	5,165	9,680	7,511	(2,169)
TOTAL OPERATIONS	<u>31,680</u>	<u>31,661</u>	<u>63,341</u>	<u>49,153</u>	<u>(14,188)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 84,072</u>	<u>\$ 89,390</u>	<u>\$ 173,462</u>	<u>\$ 158,450</u>	<u>\$ (15,012)</u>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 84,072	\$ 89,390	\$ 173,462	\$ 158,450	\$ (15,012)
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 84,072</u>	<u>\$ 89,390</u>	<u>\$ 173,462</u>	<u>\$ 158,450</u>	<u>\$ (15,012)</u>

This report compares the department's second month of projections (March 2016) to the year-end actual expenses. This evaluation will aid the department to improve future projection process.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 \$4,200. The Department anticipates the milk lab may over spend appropriations. 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 BUDGET COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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<b>BUDGETED FTE</b>	8.50
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 189,233	\$ 312,998	\$ 502,231	\$ 478,309	\$ (23,922)
61400 BENEFITS	74,122	130,937	205,059	185,861	(19,198)
TOTAL PERSONAL SERVICES	<u>263,355</u>	<u>443,935</u>	<u>707,290</u>	<u>664,170</u>	<u>(43,120)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	5,142	25,926	31,068	16,881	(14,187)
62200 SUPPLY	8,221	11,183	19,404	9,355	(10,049)
62300 COMMUNICATION	12,823	28,956	41,779	21,914	(19,865)
62400 TRAVEL	3,177	11,399	14,576	4,592	(9,984)
62500 RENT	3,294	8,391	11,685	3,913	(7,772)
62700 REPAIR & MAINT	1,180	564	1,744	6,277	4,533
62800 OTHER EXPENSES	5,928	10,898	16,826	7,352	(9,474)
TOTAL OPERATIONS	<u>39,765</u>	<u>97,317</u>	<u>137,082</u>	<u>70,284</u>	<u>(66,798)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 303,120</u>	<u>\$ 541,252</u>	<u>\$ 844,372</u>	<u>\$ 734,454</u>	<u>\$ (109,918)</u>

**BUDGETED FUNDS**

02426 PER CAPITA FEE	\$ 303,120	\$ 541,252	\$ 844,372	\$ 734,454	\$ (109,918)
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 303,120</u>	<u>\$ 541,252</u>	<u>\$ 844,372</u>	<u>\$ 734,454</u>	<u>\$ (109,918)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 BUDGET COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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**BUDGETED FTE** 2.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

**61000 PERSONAL SERVICES**

61100 SALARIES	\$ 52,359	\$ 74,597	\$ 126,956	\$ 117,326	\$ (9,630)
61400 BENEFITS	20,368	28,266	48,634	44,376	(4,258)
<b>TOTAL PERSONAL SERVICES</b>	<u>72,727</u>	<u>102,863</u>	<u>175,590</u>	<u>161,702</u>	<u>(13,888)</u>

**62000 OPERATIONS**

62100 CONTRACT	462,829	110,929	573,758	576,174	2,416
62200 SUPPLY	489	1,584	2,073	2,082	9
62300 COMMUNICATION	767	2,179	2,946	2,958	12
62400 TRAVEL	3,294	2,788	6,082	6,108	26
62700 REPAIR & MAINT	50	514	564	566	2
62800 OTHER EXPENSES	3,251	313	3,564	3,579	15
<b>TOTAL OPERATIONS</b>	<u>470,680</u>	<u>118,307</u>	<u>588,987</u>	<u>591,467</u>	<u>2,480</u>

**TOTAL EXPENDITURES** \$ 543,407 \$ 221,170 \$ 764,577 \$ 753,169 \$ (11,408)

**BUDGETED FUNDS**

01100 GENERAL FUND	\$ 543,407	\$ 221,170	\$ 764,577	\$ 753,169	\$ (11,408)
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 543,407</u>	<u>\$ 221,170</u>	<u>\$ 764,577</u>	<u>\$ 753,169</u>	<u>\$ (11,408)</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 seven months to the end of the year instead of the anticipated six months.

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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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<b>BUDGETED FTE</b>	3.75
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 53,439	\$ 85,435	\$ 138,874	\$ 152,675	\$ 13,801
61400 BENEFITS	24,668	36,197	60,865	66,914	6,049
<b>TOTAL PERSONAL SERVICES</b>	<u>78,107</u>	<u>121,632</u>	<u>199,739</u>	<u>219,589</u>	<u>19,850</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	13,524	202,114	215,638	249,835	34,197
62200 SUPPLY	5,510	10,426	15,936	18,463	2,527
62300 COMMUNICATION	2,179	3,464	5,643	6,538	895
62400 TRAVEL	7,932	5,300	13,232	15,330	2,098
62500 RENT	31,540	12,793	44,333	51,364	7,031
62700 REPAIR & MAINT	1,345	7,709	9,054	10,490	1,436
62800 OTHER EXPENSES	13,177	23,288	36,465	42,248	5,783
<b>TOTAL OPERATIONS</b>	<u>75,207</u>	<u>265,094</u>	<u>340,301</u>	<u>394,268</u>	<u>53,967</u>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	-	240,000	240,000	240,000	-
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 153,314</u>	<u>\$ 626,726</u>	<u>\$ 780,040</u>	<u>\$ 853,857</u>	<u>\$ 73,817</u>
<b><u>BUDGETED FUNDS</u></b>					
03427 AH FEDERAL UMBRELLA	\$ 153,314	\$ 626,726	\$ 780,040	\$ 853,857	\$ 73,817
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 153,314</u>	<u>\$ 626,726</u>	<u>\$ 780,040</u>	<u>\$ 853,857</u>	<u>\$ 73,817</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 Umbrella budget was reduce by approximately \$128,000 from FY 2017 to FY 2018. The Federal Umbrella program ended with \$153,000 excess budget over expenditures in FY 2017. These projections indicate there may be a surplus of \$145,000 in personal services and a \$153,000 deficit in operations in FY 2018. In FY 2017, the Department executed a BCD to transfer \$88,000 from personal services to operations and may need to submit a similar BCD in FY

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.

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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
<b>BUDGETED FTE</b>	4.75				
<b><u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u></b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 81,876	\$ 106,630	\$ 188,506	\$ 211,609	\$ 23,103
61400 BENEFITS	36,046	45,604	81,650	90,690	9,040
TOTAL PERSONAL SERVICES	<u>117,922</u>	<u>152,234</u>	<u>270,156</u>	<u>302,299</u>	<u>32,143</u>
62000 OPERATIONS					
62100 CONTRACT	3,281	2,201	5,482	7,582	2,100
62200 SUPPLY	1,462	5,327	6,789	9,389	2,600
62300 COMMUNICATION	1,949	3,687	5,636	7,795	2,159
62400 TRAVEL	4,808	10,057	14,865	20,044	5,179
62500 RENT	1,057	2,932	3,989	5,517	1,528
62700 REPAIR & MAINT	246	1,793	2,039	2,820	781
62800 OTHER EXPENSES	1,669	8,062	9,731	13,258	3,527
TOTAL OPERATIONS	<u>14,472</u>	<u>34,059</u>	<u>48,531</u>	<u>66,405</u>	<u>17,874</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 132,394</u>	<u>\$ 186,293</u>	<u>\$ 318,687</u>	<u>\$ 368,704</u>	<u>\$ 50,017</u>
<b><u>BUDGETED FUNDS</u></b>					
02701 MILK INSPECTION FEES	\$ 124,279	\$ 176,641	\$ 300,920	\$ 347,704	\$ 46,784
03032-2 SHELL EGG FEDERAL INSPECTION FEES	8,115	9,652	17,767	21,000	3,233
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 132,394</u>	<u>\$ 186,293</u>	<u>\$ 318,687</u>	<u>\$ 368,704</u>	<u>\$ 50,017</u>

This report compares the department's second month of projections (March 2016) to the year-end actual expenses. This evaluation will aid the department to improve future projection process.

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

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 BUDGET COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
<b>BUDGETED FTE</b>	2.50				
<b><u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u></b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 29,595	\$ 54,558	\$ 84,153	\$ 148,431	\$ 64,278
61200 OVERTIME	1,616	-	1,616	-	(1,616)
61400 BENEFITS	13,406	22,096	35,502	59,544	24,042
TOTAL PERSONAL SERVICES	<u>44,617</u>	<u>76,654</u>	<u>121,271</u>	<u>207,975</u>	<u>86,704</u>
62000 OPERATIONS					
62100 CONTRACT	10,098	16,851	26,949	128,683	101,734
62200 SUPPLY	94	309	403	3,237	2,834
62800 OTHER EXPENSES	745	390	1,135	4,278	3,143
TOTAL OPERATIONS	<u>10,937</u>	<u>17,550</u>	<u>28,487</u>	<u>136,198</u>	<u>107,711</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 55,554</u>	<u>\$ 94,204</u>	<u>\$ 149,758</u>	<u>\$ 344,173</u>	<u>\$ 194,415</u>
<b><u>BUDGETED FUNDS</u></b>					
02262 SHIELDED EGG GRADING FEES	\$ 55,554	\$ 94,204	\$ 149,758	\$ 344,173	\$ 194,415
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 55,554</u>	<u>\$ 94,204</u>	<u>\$ 149,758</u>	<u>\$ 344,173</u>	<u>\$ 194,415</u>

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

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using seven months to the end of the year instead of the anticipated six 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 BUDGET COMPARISON REPORT  
DECEMBER 31, 2017**

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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<b>BUDGETED FTE</b>	53.11
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 952,248	\$ 1,127,701	\$ 2,079,949	\$ 1,888,572	\$ (191,377)
61200 OVERTIME	69,203	11,376	80,579	74,391	(6,188)
61400 BENEFITS	486,563	557,438	1,044,001	957,579	(86,422)
<b>TOTAL PERSONAL SERVICES</b>	<u>1,508,014</u>	<u>1,696,515</u>	<u>3,204,529</u>	<u>2,920,542</u>	<u>(283,987)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	69,388	42,299	111,687	123,368	11,681
62200 SUPPLY	52,708	65,221	117,929	130,262	12,333
62300 COMMUNICATION	26,848	38,483	65,331	72,164	6,833
62400 TRAVEL	12,291	26,073	38,364	42,376	4,012
62500 RENT	36,759	48,246	85,005	93,895	8,890
62600 UTILITIES	9,540	-	9,540	10,538	998
62700 REPAIR & MAINT	3,334	33,568	36,902	40,761	3,859
62800 OTHER EXPENSES	29,587	34,783	64,370	71,102	6,732
<b>TOTAL OPERATIONS</b>	<u>240,455</u>	<u>288,673</u>	<u>529,128</u>	<u>584,466</u>	<u>55,338</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,748,469</u>	<u>\$ 1,985,188</u>	<u>\$ 3,733,657</u>	<u>\$ 3,505,008</u>	<u>\$ (228,649)</u>
<b>BUDGETED FUNDS</b>					
02425 BRAND INSPECTION FEES	\$ 1,732,174	\$ 1,250,973	\$ 2,983,147	\$ 2,983,147	\$ -
02426 PER CAPITA FEES	16,295	734,215	750,510	521,861	(228,649)
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 1,748,469</u>	<u>\$ 1,985,188</u>	<u>\$ 3,733,657</u>	<u>\$ 3,505,008</u>	<u>\$ (228,649)</u>

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

In FY 2016, the Department approved salary increases for employees who were below 80% of market. The increases were implemented after the Budget Office performed the bienium personnel snap-shot, therefore the increases were not included in the 2018-19 biennium budget. Since the salary increases were not included in the 2018 - 19 budget, personal services expenditures are projected to in excess of budgeted appropriations by \$283,987.



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

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

	Year-to-Date Actual Expenses December FY 2018	Projected Expenses December to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
<b>BUDGETED FTE</b>	22.50				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 386,271	\$ 533,657	\$ 919,928	\$ 802,212	\$ (117,716)
61200 OVERTIME	19,689	-	19,689	16,643	(3,046)
61400 BENEFITS	208,752	253,403	462,155	416,890	(45,265)
TOTAL PERSONAL SERVICES	<u>614,712</u>	<u>787,060</u>	<u>1,401,772</u>	<u>1,235,745</u>	<u>(166,027)</u>
62000 OPERATIONS					
62100 CONTRACT	18,547	33,313	51,860	41,291	(10,569)
62200 SUPPLY	3,398	10,495	13,893	11,062	(2,831)
62300 COMMUNICATION	8,292	12,948	21,240	16,911	(4,329)
62400 TRAVEL	19,357	29,249	48,606	38,700	(9,906)
62500 RENT	50,965	95,479	146,444	116,598	(29,846)
62700 REPAIR & MAINT	2,021	13,738	15,759	12,547	(3,212)
62800 OTHER EXPENSES	145,273	145,201	290,474	277,747	(12,727)
TOTAL OPERATIONS	<u>247,853</u>	<u>340,423</u>	<u>588,276</u>	<u>514,856</u>	<u>(73,420)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 862,565</u>	<u>\$ 1,127,483</u>	<u>\$ 1,990,048</u>	<u>\$ 1,750,601</u>	<u>\$ (239,447)</u>
<b>BUDGETED FUNDS</b>					
01100 GENDERAL FUND	\$ 466,124	\$ 598,937	\$ 1,065,061	\$ 825,614	\$ (239,447)
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	396,441	522,828	919,269	919,269	-
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 862,565</u>	<u>\$ 1,127,483</u>	<u>\$ 1,990,048</u>	<u>\$ 1,750,601</u>	<u>\$ (239,447)</u>

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

Meat inspection has paid \$39,341 in payouts for compensated absenses as of January 00, 1900.

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Employees who have indicated they do not intend to retire this fiscal year are not included in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$ to June 30, 2017.

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**MONTANA DEPARTMENT OF LIVESTOCK  
EXPENSE COMPARISON REPORT  
DECEMBER 31, 2017**

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

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

**BUDGET TO ACTUAL EXPENSE  
COMPARISON REPORT**

	FY 2018 Adjusted Budget	Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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**BUDGETED FTE** 135.62

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 5,758,038	\$ 2,570,708	\$ 2,448,713	\$ 121,995	\$ 3,187,330
61200 OVERTIME	83,872	90,508	63,394	27,114	(6,636)
61300 OTHER/PER DIEM	89,772	2,750	2,350	400	87,022
61400 BENEFITS	2,448,310	1,217,249	1,124,929	92,320	1,231,061
TOTAL PERSONAL SERVICES	8,379,992	3,881,215	3,639,386	241,829	4,498,777
<b>62000 OPERATIONS</b>					
62100 CONTRACT	1,415,277	716,794	613,491	103,303	698,483
62200 SUPPLY	807,011	311,043	269,837	41,206	495,968
62300 COMMUNICATION	214,787	78,621	93,674	(15,053)	136,166
62400 TRAVEL	163,646	67,050	60,596	6,454	96,596
62500 RENT	510,368	179,694	197,987	(18,293)	330,674
62600 UTILITIES	60,456	24,820	27,980	(3,160)	35,636
62700 REPAIR & MAINT	184,449	88,833	92,756	(3,923)	95,616
62800 OTHER EXPENSES	494,223	262,472	221,672	40,800	231,751
TOTAL OPERATIONS	3,850,217	1,729,327	1,577,993	151,334	2,120,890
<b>63000 EQUIPMENT</b>					
63100 EQUIPMENT	15,000	16,100	-	16,100	(1,100)
TOTAL EQUIPMENT	15,000	16,100	-	16,100	(1,100)
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	392,326	97,391	111,246	(13,855)	294,935
TOTAL TRANSFERS	392,326	97,391	111,246	(13,855)	294,935
<b>69000 CAPITAL LEASES</b>					
69000 LEASES	13,836	7,188	7,187	1	6,648
TOTAL LEASES	13,836	7,188	7,187	1	6,648
TOTAL	\$ 12,651,371	\$ 5,731,221	\$ 5,335,812	\$ 395,409	\$ 6,920,150

**FUND**

01100 GENDERAL FUND	\$ 2,364,371	\$ 1,165,251	\$ 957,734	\$ 207,517	\$ 1,199,120
02262 SHIELDED EGG GRADING FEES	344,173	55,554	59,965	(4,411)	288,619
02425 BRAND INSPECTION FEES	2,983,147	1,732,174	1,565,999	166,175	1,250,973
02426 PER CAPITA FEE	3,211,373	1,454,201	1,014,622	439,579	1,757,172
02427 ANIMAL HEALTH	5,718	-	845,918	(845,918)	5,718
02701 MILK INSPECTION FEES	347,704	124,279	124,389	(110)	223,425
02817 MILK CONTROL	388,593	120,841	119,325	1,516	267,752
03209 MEAT & POULTRY INSPECTION	919,269	396,441	364,055	32,386	522,828
03032-1 NATIONAL LAB NETWORK	30,585	-	-	-	30,585
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,000	8,115	8,831	(716)	12,885
03427 AH FEDERAL UMBRELLA	853,857	153,314	239,448	(86,134)	700,543
06026 DIAGNOSTIC LABORATORY FEES	1,181,581	521,051	-	521,051	660,530
TOTAL BUDGET FUNDING	\$ 12,651,371	\$ 5,731,221	\$ 5,335,812	\$ 395,409	\$ 6,920,150

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 Department of Livestock is budgeted for \$12,651,371 and 135.62 FTE in FY 2017. Personal services budget is 46% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$241,829 higher than December 2016. Operations are 45% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$151,334 higher than December 2016. Overall, Department of Livestock total expenditures were \$395,409 higher than the same period last year. With 42% of the budget year lapsed, 45% of the budget is expended.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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**BUDGETED FTE** 13.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

**61000 PERSONAL SERVICES**

61100 SALARIES	\$ 603,668	\$ 275,545	\$ 299,671	\$ (24,126)	\$ 328,123
61300 OTHER/PER DIEM	2,250	1,200	1,400	(200)	1,050
61400 BENEFITS	218,203	109,009	119,300	(10,291)	109,194
TOTAL PERSONAL SERVICES	<u>824,121</u>	<u>385,754</u>	<u>420,371</u>	<u>(34,617)</u>	<u>438,367</u>

**62000 OPERATIONS**

62100 CONTRACT	233,975	95,638	51,056	44,582	138,337
62200 SUPPLY	120,753	50,557	21,264	29,293	70,196
62300 COMMUNICATION	49,849	18,255	8,674	9,581	31,594
62400 TRAVEL	18,026	5,959	6,099	(140)	12,067
62500 RENT	142,265	49,584	64,628	(15,044)	92,681
62700 REPAIR & MAINT	1,649	393	357	36	1,256
62800 OTHER EXPENSES	18,424	4,527	5,480	(953)	13,897
TOTAL OPERATIONS	<u>584,941</u>	<u>224,913</u>	<u>157,558</u>	<u>67,355</u>	<u>360,028</u>

**68000 TRANSFERS**

68000 TRANSFERS	95,326	97,391	95,325	2,066	(2,065)
TOTAL TRANSFERS	<u>95,326</u>	<u>97,391</u>	<u>95,325</u>	<u>2,066</u>	<u>(2,065)</u>

**TOTAL EXPENDITURES**

<b>TOTAL EXPENDITURES</b>	<u>\$ 1,504,388</u>	<u>\$ 708,058</u>	<u>\$ 673,254</u>	<u>\$ 34,804</u>	<u>\$ 796,330</u>
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**BUDGETED FUNDS**

02426 PER CAPITA	<u>\$ 1,504,388</u>	<u>\$ 708,058</u>	<u>\$ 673,254</u>	<u>\$ 34,804</u>	<u>\$ 796,330</u>
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 1,504,388</u>	<u>\$ 708,058</u>	<u>\$ 673,254</u>	<u>\$ 34,804</u>	<u>\$ 796,330</u>

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.

Supply expense is considerable higher in FY 2018. The Department has started purchasing replacing computers earlier in FY 2018 than FY 2017. The majority of the replacement computers for FY 2017 were purchased before the end of August 2017.

Rent is higher in FY 2018 than FY 2017. The Department began expensing rent in the month the expense accrued. In prior years, rent was expensed when it was paid, which was the month after it was incurred. Rent is not due at the beginning of the month.

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

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

**BUDGET TO ACTUAL EXPENSE  
COMPARISON REPORT**

	FY 2018 Budget	Governor's Reductions Adjustments	FY 2018 Budget	Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
<b>BUDGETED FTE</b>				1.00			
<b>HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES</b>							
<b>61000 PERSONAL SERVICES</b>							
61100 SALARIES	\$ 59,082	\$ (3,581)	\$ 52,303	\$ 25,430	\$ 25,161	\$ 269	\$ 26,873
61300 OTHER/PER DIEM	600	-	600	350	400	(50)	250
61400 BENEFITS	20,159	(2,387)	20,970	10,325	10,007	318	10,645
<b>TOTAL PERSONAL SERVICE</b>	<b>79,841</b>	<b>(5,968)</b>	<b>73,873</b>	<b>36,105</b>	<b>35,568</b>	<b>537</b>	<b>37,768</b>
<b>62000 OPERATIONS</b>							
62100 CONTRACT	803	-	669	535	541	(6)	134
62200 SUPPLY	845	-	775	204	302	(98)	571
62300 COMMUNICATION	1,971	-	1,484	717	963	(246)	767
62400 TRAVEL	2,202	-	1,525	1,897	1,584	313	(372)
62500 RENT	5,361	(3,217)	3,252	1,787	2,295	(508)	1,465
62700 REPAIR & MAINT	75	-	644	1,060	-	1,060	(416)
62800 OTHER EXPENSES	748	-	439	405	674	(269)	34
<b>TOTAL OPERATIONS</b>	<b>12,005</b>	<b>(3,217)</b>	<b>8,788</b>	<b>6,605</b>	<b>6,359</b>	<b>246</b>	<b>2,183</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 91,846</b>	<b>\$ (9,185)</b>	<b>\$ 82,661</b>	<b>\$ 42,710</b>	<b>\$ 41,927</b>	<b>\$ 783</b>	<b>\$ 39,951</b>
<b>BUDGETED FUNDS</b>							
01100 GENERAL FUND	\$ 91,846	\$ (9,185)	\$ 82,661	\$ 42,710	\$ 41,927	\$ 783	\$ 39,951
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 91,846</b>	<b>\$ (9,185)</b>	<b>\$ 82,661</b>	<b>\$ 42,710</b>	<b>\$ 41,927</b>	<b>\$ 783</b>	<b>\$ 39,951</b>

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.

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 Livestock Loss Board is budgeted \$91,846 with 1.00 FTE funded with general fund. The personal services budget is 45% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$537 higher than December 2016. Operations are 75% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$246 higher than December 2016. Overall, Livestock Loss Board total expenditures were \$783 higher than the same period last year. With 42% of the budget year lapsed, 52% of the budget is expended.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
	Actual Expenses December FY 2018	Prior Year Actual Expenses December FY 2017		

<b>BUDGETED FTE</b>	3.00
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**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 167,205	\$ 72,447	\$ 71,407	\$ 1,040	\$ 94,758
61300 OTHER/PER DIEM	2,350	1,200	550	650	1,150
61400 BENEFITS	75,800	30,025	28,619	1,406	45,775
<b>TOTAL PERSONAL SERVICES</b>	<u>245,355</u>	<u>103,672</u>	<u>100,576</u>	<u>3,096</u>	<u>141,683</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	113,675	3,272	7,327	(4,055)	110,403
62200 SUPPLY	3,049	774	1,289	(515)	2,275
62300 COMMUNICATION	3,042	422	1,715	(1,293)	2,620
62400 TRAVEL	11,115	5,322	2,973	2,349	5,793
62500 RENT	8,542	4,040	3,703	337	4,502
62700 REPAIR & MAINT	313	-	147	(147)	313
62800 OTHER EXPENSES	3,502	3,339	1,595	1,744	163
<b>TOTAL OPERATIONS</b>	<u>143,238</u>	<u>17,169</u>	<u>18,749</u>	<u>(1,580)</u>	<u>126,069</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 388,593</u>	<u>\$ 120,841</u>	<u>\$ 119,325</u>	<u>\$ 1,516</u>	<u>\$ 267,752</u>
<b>BUDGETED FUNDS</b>					
02817 MILK CONTROL	\$ 291,012	\$ 120,841	\$ 119,325	\$ 1,516	\$ 170,171
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 291,012</u>	<u>\$ 120,841</u>	<u>\$ 119,325</u>	<u>\$ 1,516</u>	<u>\$ 170,171</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 2017, The Milk Control Bureau is budgeted \$291,012 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 42% expended with 44% of payrolls complete. Personal services expended as of December 2017 were \$3,096 higher than December 2016. Operations are 12% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$1,580 lower than December 2016. Overall, Milk Control Bureau total expenditures were \$1,516 higher than the same period last year. With 42% of the budget year lapsed, 42% of the budget is expended.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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**BUDGETED FTE** 20.01

**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 919,688	\$ 417,631	\$ 363,051	\$ 54,580	\$ 502,057
61400 BENEFITS	355,712	186,207	162,222	23,985	169,505
TOTAL PERSONAL SERVICES	<u>1,275,400</u>	<u>603,838</u>	<u>525,273</u>	<u>78,565</u>	<u>671,562</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	98,558	32,373	29,702	2,671	66,185
62200 SUPPLY	490,598	172,151	174,874	(2,723)	318,447
62300 COMMUNICATION	37,817	6,336	15,878	(9,542)	31,481
62400 TRAVEL	7,527	2,938	5,730	(2,792)	4,589
62500 RENT	2,109	668	885	(217)	1,441
62600 UTILITIES	49,890	14,064	19,764	(5,700)	35,826
62700 REPAIR & MAINT	93,823	71,005	46,884	24,121	22,818
62800 OTHER EXPENSES	124,245	50,056	55,333	(5,277)	74,189
TOTAL OPERATIONS	<u>904,567</u>	<u>349,591</u>	<u>349,050</u>	<u>541</u>	<u>554,976</u>
<b>63000 EQUIPMENT</b>					
63100 EQUIPMENT	15,000	16,100	-	16,100	(1,100)
TOTAL EQUIPMENT	<u>15,000</u>	<u>16,100</u>	<u>-</u>	<u>16,100</u>	<u>(1,100)</u>
69000 LEASES	13,836	7,188	7,187	1	6,648
TOTAL LEASES	<u>13,836</u>	<u>7,188</u>	<u>7,187</u>	<u>1</u>	<u>6,648</u>
TOTAL	<u>\$ 2,208,803</u>	<u>\$ 976,717</u>	<u>\$ 881,510</u>	<u>\$ 95,207</u>	<u>\$ 1,232,086</u>
<b>BUDGETED FUNDS</b>					
01100 GENERAL FUND	\$ 545,967	\$ 28,938	\$ 66	\$ 28,872	\$ 517,029
02426 PER CAPITA FEE	450,670	426,728	-	426,728	23,942
02427 ANIMAL HEALTH LAB FEES	-	-	845,918	(845,918)	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,585	-	35,526	(35,526)	30,585
06026 DIAGNOSTIC LABORATORY FEES	1,181,581	521,051	-	521,051	660,530
TOTAL BUDGET FUNDING	<u>\$ 2,208,803</u>	<u>\$ 976,717</u>	<u>\$ 881,510</u>	<u>\$ 95,207</u>	<u>\$ 1,232,086</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.

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.

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.

The main lab is budgeted for \$2,208,803 and 20.01 FTE in FY 2017. It is funded with general fund of \$545,967, per capita fee of \$450,670, federal funds of \$30,585, and diagnostic laboratory fees of \$1,181,581. Personal services are 47% expended with 44% of payrolls complete. Personal services expended as of December 2017 were \$78,565 higher than December 2016. Operations are 39% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$541 higher than December 2016. Overall, Main Lab total expenditures were \$95,207 higher than the same period last year. With 42% of the budget year lapsed, 43% of the budget is expended.



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

**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
	FY 2018 Budget	Actual Expenses December FY 2018		

**BUDGETED FTE** 1.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 72,791	\$ 34,634	\$ 22,848	\$ 11,786	\$ 38,157
61400 BENEFITS	36,506	17,758	9,445	8,313	18,748
<b>TOTAL PERSONAL SERVICES</b>	<u>109,297</u>	<u>52,392</u>	<u>32,293</u>	<u>20,099</u>	<u>56,905</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	5,056	2,167	1,112	1,055	2,889
62200 SUPPLY	23,964	15,475	17,936	(2,461)	8,489
62300 COMMUNICATION	510	33	412	(379)	477
62400 TRAVEL	1,633	75	73	2	1,558
62500 RENT	-	-	-	-	-
62600 UTILITIES	3,289	1,216	1,716	(500)	2,073
62700 REPAIR & MAINT	7,190	8,199	6,273	1,926	(1,009)
62800 OTHER EXPENSES	7,511	4,515	4,627	(112)	2,996
<b>TOTAL OPERATIONS</b>	<u>49,153</u>	<u>31,680</u>	<u>32,149</u>	<u>(469)</u>	<u>17,473</u>
<b>TOTAL</b>	<u>\$ 158,450</u>	<u>\$ 84,072</u>	<u>\$ 64,442</u>	<u>\$ 19,630</u>	<u>\$ 74,378</u>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 158,450	\$ 84,072	\$ 64,442	\$ 19,630	\$ 74,378
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 158,450</u>	<u>\$ 84,072</u>	<u>\$ 64,442</u>	<u>\$ 19,630</u>	<u>\$ 74,378</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 2017, the Milk Laboratory budget is \$158,450, and has 1.50 FTE funded with general fund. Personal services budget is 48% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$20,099 higher than December 2016. Operations are 64% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$469 lower than December 2016. Overall, milk lab total expenditures were \$19,630 higher than the same period last year. The total milk lab budget is 53% expended with % 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  
DECEMBER 31, 2017**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses December FY 2018	Prior Year Actual Expenses December FY 2017		

**BUDGETED FTE** 8.50

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 478,309	\$ 189,233	\$ 182,151	\$ 7,082	\$ 289,076
61300 OTHER/PER DIEM	-	-	-	-	-
61400 BENEFITS	185,861	74,122	74,665	(543)	111,739
TOTAL PERSONAL SERVICES	664,170	263,355	256,816	6,539	400,815
62000 OPERATIONS					
62100 CONTRACT	16,881	5,142	15,975	(10,833)	11,739
62200 SUPPLY	9,355	8,221	10,415	(2,194)	1,134
62300 COMMUNICATION	21,914	12,823	19,305	(6,482)	9,091
62400 TRAVEL	4,592	3,177	2,571	606	1,415
62500 RENT	3,913	3,294	3,457	(163)	619
62600 UTILITIES	-	-	-	-	-
62700 REPAIR & MAINT	6,277	1,180	26,302	(25,122)	5,097
62800 OTHER EXPENSES	7,352	5,928	6,527	(599)	1,424
TOTAL OPERATIONS	70,284	39,765	84,552	(44,787)	30,519
TOTAL	\$ 734,454	\$ 303,120	\$ 341,368	\$ (38,248)	\$ 431,334
<b>FUND</b>					
02426 PER CAPITA FEE	\$ 734,454	\$ 303,120	\$ 341,368	\$ (38,248)	\$ 431,334
TOTAL BUDGET FUNDING	\$ 734,454	\$ 303,120	\$ 341,368	\$ (38,248)	\$ 431,334

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 2017, the State Veterinarian Import Office is budgeted \$734,454 with 8.10 FTE funded with per capita fees. The personal services budget is 40% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$6,539 higher than December 2016. Operations are 57% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$44,787 lower than December 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 41% expended with 42% of the year lapsed. This is \$38,248 less than the same period in FY 2016.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
	Actual Expenses December FY 2018	Prior Year Actual Expenses December FY 2017		

**BUDGETED FTE** 2.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 117,326	\$ 52,359	\$ 51,441	\$ 918	\$ 64,967
61400 BENEFITS	44,376	20,368	19,608	760	24,008
<b>TOTAL PERSONAL SERVICES</b>	<b>161,702</b>	<b>72,727</b>	<b>71,049</b>	<b>1,678</b>	<b>88,975</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	576,174	462,829	400,086	62,743	113,345
62200 SUPPLY	2,082	489	1,277	(788)	1,593
62300 COMMUNICATION	2,958	767	1,513	(746)	2,191
62400 TRAVEL	6,108	3,294	2,916	378	2,814
62700 REPAIR & MAINT	566	50	15	35	516
62800 OTHER EXPENSES	3,579	3,251	512	2,739	328
<b>TOTAL OPERATIONS</b>	<b>591,467</b>	<b>470,680</b>	<b>406,319</b>	<b>64,361</b>	<b>120,787</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 753,169</b>	<b>\$ 543,407</b>	<b>\$ 477,368</b>	<b>\$ 66,039</b>	<b>\$ 209,762</b>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 753,169	\$ 543,407	\$ 477,368	\$ 66,039	\$ 209,762
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 753,169</b>	<b>\$ 543,407</b>	<b>\$ 477,368</b>	<b>\$ 66,039</b>	<b>\$ 209,762</b>

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.

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 \$753,169 and 2.00 FTE in FY 2018 and is funded with general funds. The personal services budget is 45% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$1,678 higher than December 2016. Operations are 80% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$64,361 higher than December 2016. Overall, DSA total expenditures were \$66,039 higher than the same period last year with 72% of the budget

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

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

**BUDGET TO ACTUAL EXPENSE  
COMPARISON REPORT**

Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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**BUDGETED FTE** 3.75

**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 152,675	\$ 53,439	\$ 78,512	\$ (25,073)	\$ 99,236
61400 BENEFITS	66,914	24,668	32,411	(7,743)	42,246
<b>TOTAL PERSONAL SERVICES</b>	<u>219,589</u>	<u>78,107</u>	<u>110,923</u>	<u>(32,816)</u>	<u>141,482</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	249,835	13,524	27,424	(13,900)	236,311
62200 SUPPLY	18,463	5,510	4,394	1,116	12,953
62300 COMMUNICATION	6,538	2,179	3,733	(1,554)	4,359
62400 TRAVEL	15,330	7,932	3,953	3,979	7,398
62500 RENT	51,364	31,540	50,672	(19,132)	19,824
62700 REPAIR & MAINT	10,490	1,345	2,908	(1,563)	9,145
62800 OTHER EXPENSES	42,248	13,177	19,520	(6,343)	29,071
<b>TOTAL OPERATIONS</b>	<u>394,268</u>	<u>75,207</u>	<u>112,604</u>	<u>(37,397)</u>	<u>319,061</u>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	240,000	-	15,921	(15,921)	240,000
<b>TOTAL TRANSFERS</b>	<u>240,000</u>	<u>-</u>	<u>15,921</u>	<u>(15,921)</u>	<u>240,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 853,857</u>	<u>\$ 153,314</u>	<u>\$ 239,448</u>	<u>\$ (86,134)</u>	<u>\$ 700,543</u>
<b><u>BUDGETED FUNDS</u></b>					
03427 AH FEDERAL UMBRELLA	\$ 853,857	\$ 153,314	\$ 239,448	\$ (86,134)	\$ 700,543
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 853,857</u>	<u>\$ 153,314</u>	<u>\$ 239,448</u>	<u>\$ (86,134)</u>	<u>\$ 700,543</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.

The Federal Animal Health Disease Grants are budgeted for \$853,857 and 3.75 FTE in FY 2017 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 36% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$32,816 lower than December 2016. Operations are 19% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$37,397 lower than December 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$86,134 lower than the same period last year with 18% of the budget expended.

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

**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
	FY 2018 Budget	Actual Expenses December FY 2018		

**BUDGETED FTE** 4.75

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

**61000 PERSONAL SERVICES**

61100 SALARIES	\$ 211,609	\$ 81,876	\$ 77,418	\$ 4,458	\$ 129,733
61400 BENEFITS	90,690	36,046	33,379	2,667	54,644
<b>TOTAL PERSONAL SERVICES</b>	<u>302,299</u>	<u>117,922</u>	<u>110,797</u>	<u>7,125</u>	<u>184,377</u>

**62000 OPERATIONS**

62100 CONTRACT	7,582	3,281	4,224	(943)	4,301
62200 SUPPLY	9,389	1,462	3,790	(2,328)	7,927
62300 COMMUNICATION	7,795	1,949	2,296	(347)	5,846
62400 TRAVEL	20,044	4,808	3,999	809	15,236
62500 RENT	5,517	1,057	2,084	(1,027)	4,460
62700 REPAIR & MAINT	2,820	246	1,758	(1,512)	2,574
62800 OTHER EXPENSES	13,258	1,669	4,272	(2,603)	11,589
<b>TOTAL OPERATIONS</b>	<u>66,405</u>	<u>14,472</u>	<u>22,423</u>	<u>(7,951)</u>	<u>51,933</u>

<b>TOTAL</b>	<u>\$ 368,704</u>	<u>\$ 132,394</u>	<u>\$ 133,220</u>	<u>\$ (826)</u>	<u>\$ 236,310</u>
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**BUDGETED FUNDS**

02701 MILK INSPECTION FEES	\$ 347,704	\$ 124,279	\$ 124,389	\$ (110)	223,425
03032-2 SHELL EGG FEDERAL INSPECTION FEE	21,000	8,115	8,831	(716)	12,885
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 368,704</u>	<u>\$ 132,394</u>	<u>\$ 133,220</u>	<u>\$ (826)</u>	<u>\$ 236,310</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 2017, the Milk and Egg Inspection program is budgeted \$368,704 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$347,704 and Shell Egg Federal Inspection Fees of \$21,000. The personal services budget is 39% expended with % of payrolls complete. Personal services expended as of December 2017 was \$7,125 higher than December 2016. Operations are 22% expended with 42% of the budget year lapsed. Overall, operation expenses as of December 2017 were \$7,951 lower than December 2016. Total Milk Inspection expenditures were \$826 lower than the same period last year. With 42% of the budget year lapsed, 36% of the budget is expended.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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**BUDGETED FTE** 2.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 144,319	\$ 29,595	\$ 33,063	\$ (3,468)	\$ 114,724
61102 OVERTIME	2,771	1,616	1,376	240	1,155
61400 BENEFITS	60,885	13,406	14,186	(780)	47,479
<b>TOTAL PERSONAL SERVICES</b>	<u>207,975</u>	<u>44,617</u>	<u>48,625</u>	<u>(4,008)</u>	<u>163,358</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	128,683	10,098	10,839	(741)	118,585
62200 SUPPLY	3,237	94	161	(67)	3,143
62800 OTHER EXPENSES	4,278	745	340	405	3,533
<b>TOTAL OPERATIONS</b>	<u>136,198</u>	<u>10,937</u>	<u>11,340</u>	<u>(403)</u>	<u>125,261</u>
<b>TOTAL</b>	<u>\$ 344,173</u>	<u>\$ 55,554</u>	<u>\$ 59,965</u>	<u>\$ (4,411)</u>	<u>\$ 288,619</u>
<b><u>BUDGETED FUNDS</u></b>					
02262 SHIELDED EGG GRADING FEES	\$ 344,173	\$ 55,554	\$ 59,965	\$ (4,411)	\$ 288,619
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 344,173</u>	<u>\$ 55,554</u>	<u>\$ 59,965</u>	<u>\$ (4,411)</u>	<u>\$ 288,619</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.

The Shielded Egg Grading Program is budgeted \$344,173 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 21% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$4,008 lower than December 2016. Operations are 8% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$403 lower than December 2016. Overall, the Egg Grading program total expenditures were \$4,411 lower than the same period last year with 16% of the budget expended.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2018	Same Period Prior Year Actual Expenses December FY 2017	Year to Year Comparison	Balance of Budget Available
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<b>BUDGETED FTE</b>	53.11
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

**61000 PERSONAL SERVICES**

61100 SALARIES	\$ 1,888,572	\$ 952,248	\$ 874,935	\$ 77,313	\$ 936,324
61200 OVERTIME	74,391	69,203	59,775	9,428	5,188
61400 BENEFITS	957,579	486,563	433,003	53,560	471,016
TOTAL PERSONAL SERVICES	2,920,542	1,508,014	1,367,713	140,301	1,412,528

**62000 OPERATIONS**

62100 CONTRACT	123,368	69,388	45,408	23,980	53,980
62200 SUPPLY	130,262	52,708	29,083	23,625	77,554
62300 COMMUNICATION	72,164	26,848	34,300	(7,452)	45,316
62400 TRAVEL	42,376	12,291	12,275	16	30,085
62500 RENT	93,895	36,759	30,391	6,368	57,136
62600 UTILITIES	10,538	9,540	6,500	3,040	998
62700 REPAIR & MAINT	40,761	3,334	7,163	(3,829)	37,427
62800 OTHER EXPENSES	71,102	29,587	33,166	(3,579)	41,515
TOTAL OPERATIONS	584,466	240,455	198,286	42,169	344,011
TOTAL	\$ 3,505,008	\$ 1,748,469	\$ 1,565,999	\$ 182,470	\$ 1,756,539

**BUDGETED FUNDS**

02425 BRAND INSPECTION FEES	\$ 2,983,147	\$ 1,732,174	\$ 1,565,999	\$ 166,175	\$ 1,250,973
02426 PER CAPITA FEES	521,861	16,295	-	16,295	505,566
TOTAL BUDGET FUNDING	\$ 3,505,008	\$ 1,748,469	\$ 1,565,999	\$ 182,470	\$ 1,756,539

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 2016, Brands Enforcement is budgeted for \$3,505,008 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,983,147 and Per Capita Fees of \$521,861. Personal services budget is 52% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$140,301 higher than December 2016. Operations are 41% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$42,169 higher than December 2016. Overall, Brands Enforcement total expenditures were \$182,470 higher than the same period last year. With 42% of the budget year lapsed, 50% of the budget has been expended.



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

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

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

**BUDGETED FTE 24.50**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 802,212	\$ 386,271	\$ 369,055	\$ 17,216	\$ 415,941
61102 OVERTIME	16,643	19,689	2,243	17,446	(3,046)
61400 BENEFITS	416,890	208,752	188,084	20,668	208,138
<b>TOTAL PERSONAL SERVICES</b>	<b>1,235,745</b>	<b>614,712</b>	<b>559,382</b>	<b>55,330</b>	<b>621,033</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	41,291	18,547	19,797	(1,250)	22,744
62200 SUPPLY	11,062	3,398	5,052	(1,654)	7,664
62300 COMMUNICATION	16,911	8,292	4,885	3,407	8,619
62400 TRAVEL	38,700	19,357	18,423	934	19,343
62500 RENT	116,598	50,965	39,872	11,093	65,633
62700 REPAIR & MAINT	12,547	2,021	949	1,072	10,526
62800 OTHER EXPENSES	277,747	145,273	89,626	55,647	132,474
<b>TOTAL OPERATIONS</b>	<b>514,856</b>	<b>247,853</b>	<b>178,604</b>	<b>69,249</b>	<b>267,003</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,750,601</b>	<b>\$ 862,565</b>	<b>\$ 737,986</b>	<b>\$ 124,579</b>	<b>\$ 888,036</b>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 825,614	\$ 466,124	\$ 373,931	\$ 92,193	\$ 359,490
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718
03209 MEAT & POULTRY INSPECTION FEES	919,269	396,441	364,055	32,386	522,828
<b>TOTAL BUDGET FUNDING</b>	<b>\$ 1,750,601</b>	<b>\$ 862,565</b>	<b>\$ 737,986</b>	<b>\$ 124,579</b>	<b>\$ 888,036</b>

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.

Other expenses are \$40,000 lower than the prior year. Indirect costs that the Department charges FSIS have not been recognized and recorded as of September 30, 2017. The Department files quarterly reports with FSIS and will record the expense at that time. Indirect costs will be relatively similar to the prior year.

In FY 2018, Meat Inspection is budgeted \$1,842,336 with 22.50 FTE. The bureau is funded with general fund of \$917,349, Meat & Poultry Inspection Fees of \$919,269 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 50% expended with 44% of payrolls complete. Personal services expended as of December 2017 was \$55,330 higher than December 2016. Operations are 48% expended with 42% of the budget year lapsed. Operation expenses as of December 2017 were \$69,249 higher than December 2016. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$124,579 higher than the same period last year with 49% of the budget expended. The total budget is 49% expended with 42% of the budget year lapsed.

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**MONTANA DEPARTMENT OF LIVESTOCK  
STATE SPECIAL REVENUE REPORT  
DECEMBER 31, 2017**

**DEPARTMENT OF LIVESTOCK  
STATE SPECIAL REVENUE COMPARISON FY 2018**

	FY 2017 as of December 31, 2016	FY 2018 as of December 31, 2017	Difference December 31, FY17 & FY18	Budgeted Revenue FY 2018
<b>Fund Description</b>				
<b>02425 Brands</b>				
New Brands & Transfers	\$ 103,690	\$ 119,063	\$ 15,373	\$ 250,455
Re-Recorded Brands	232,354	232,352	(2)	464,705
Security Interest Filing Fee	10,174	43,644	33,470	45,253
Livestock Dealers License	12,166	25,429	13,263	76,764
Local Inspections	171,513	130,718	(40,795)	333,338
Market Inspection Fees	848,198	972,977	124,779	1,671,659
Investment Earnings	9,719	19,204	9,485	29,638
Other Revenues	36,168	75,522	39,354	104,453
<b>Total Brands Division Revenue</b>	<b>\$ 1,423,982</b>	<b>\$ 1,618,909</b>	<b>\$ 194,927</b>	<b>\$ 2,976,265</b>
<b>02426 Per Capita Fee</b>				
Livestock Taxes - Per Capita Fees	\$ 4,811,984	\$ 4,994,493	\$ 182,509	\$ 4,809,627
Non Federal Indirect Cost Recovery	72,099	72,095	(4)	154,000
Federal Indirect Cost Recovery	70,271	179,380	109,109	146,400
Investment Earnings	15,251	36,382	21,131	25,000
Other Revenues	270	565	295	4,000
<b>Total Per Capita Fee Revenue</b>	<b>\$ 4,969,875</b>	<b>\$ 5,281,653</b>	<b>\$ 313,040</b>	<b>\$ 5,139,027</b>
<b>02427 Animal Health</b>				
Books	\$ 4,670	\$ 5,041	\$ 371	\$ 8,600
Animal Health Licenses & Permits	225	5,650	5,425	8,300
Other Revenues	10,946	(1,067)	(12,013)	1,000
<b>Total Animal Health Revenue</b>	<b>\$ 15,841</b>	<b>\$ 9,624</b>	<b>\$ (6,217)</b>	<b>\$ 17,900</b>
<b>02701 Milk Inspection</b>				
Inspectors Assessment	\$ 187,551	\$ 173,172	\$ (14,379)	\$ 347,704
<b>Total Milk Inspection</b>	<b>\$ 187,551</b>	<b>\$ 173,172</b>	<b>\$ (14,379)</b>	<b>\$ 347,704</b>
<b>06026 Diagnostic Lab Fees (FY 2017 amount is from Fund 02427)</b>				
Lab Fees	\$ -	\$ 414,503	\$ 414,503	\$ 1,181,581
Other Revenues	366	2,440	2,074	\$ 17,317
Lab Fees (Fund 02427)	389,263	-	(389,263)	-
	<b>\$ 389,629</b>	<b>\$ 416,943</b>	<b>\$ 27,314</b>	<b>\$ 1,181,581</b>
<b>Combined State Special Revenue Total</b>	<b>\$ 6,986,878</b>	<b>\$ 7,500,301</b>	<b>\$ 514,685</b>	<b>\$ 9,662,477</b>

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

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 \$414,503 are for the period ending November 2017. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

**MONTANA DEPARTMENT OF LIVESTOCK  
AERIAL HUNTING  
DECEMBER 31, 2017**

## DEPARTMENT OF LIVESTOCK

### AERIAL HUNTING

Per 81-7-501 MCA, Aerial hunting of predator animals is prohibited except without first obtaining a permit from the department of livestock annually. The permit expires January 31<sup>st</sup>.

Permittees must obtain permission from livestock producer using a "Livestock Producer Aerial Hunting Request Form". Aerial hunting is prohibited on any livestock producer neighbors' property without obtaining permission from the neighbor.

Pilots must submit aerial hunting summary reports semi-annually to the Department. These reports are due January 31<sup>st</sup> and July 31<sup>st</sup>.

Resident landowners are authorized to aerially hunt over their own lands without permit provided the landowner annually notifies the department in writing the landowner will be engaged in aerial hunting and gives an adequate description of the location of the land over which the landowner will hunt. The landowner must submit semi-annual hunting summary reports, due January 31<sup>st</sup> and July 31<sup>st</sup>.

Pilot applications for an aerial hunting permit are available on the Department's website or enter the following address:

<http://liv.mt.gov/Brands-Enforcement/Aerial-Hunting-Permits>

Producer request forms and aerial hunting summary reports are also available at this location.

Producers may contact the Department at 444-5612 to request a list of pilots registered with the Department of Livestock for aerial hunting. Pilots may call the same number if you have any questions or concerns.

**DEPARTMENT OF LIVESTOCK**  
**AERIAL HUNTING**

**NUMBER OF PILOTS REGISTERED**

<b>2016</b>	17
<b>2017</b>	25
<b>2018*</b>	11

\* There were 11 pilots that have submitted application for 2018 as of 1/19/18.

**HUNTING SUMMARY**

	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017*</u></b>
<b>COYOTE</b>	624	398	121	746	687	587
<b>FOX</b>	4	0	1	2	2	12

\*2017- as of 1/19/18. Hunt summaries are due July 31<sup>st</sup> and January 31<sup>st</sup> of each year.

**DEPARTMENT OF LIVESTOCK**  
**AERIAL HUNTING**

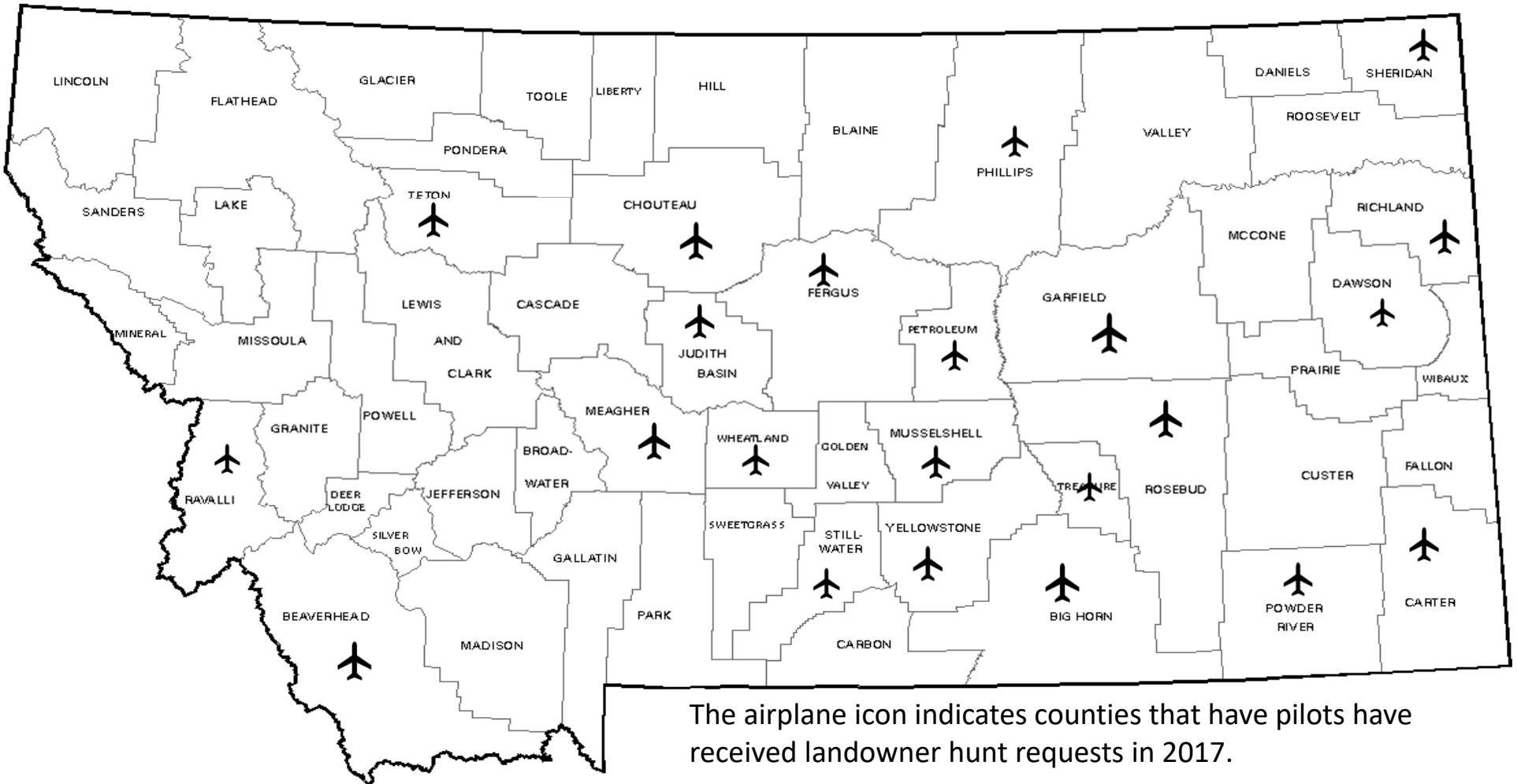
**NUMBER OF PILOTS HUNTING BY COUNTY**

	<b><u>2016</u></b>	<b><u>2017</u></b>
BEAVERHEAD	3	
BIGHORN	1	
CARTER		2
CHOUTEAU		1
DAWSON		1
FERGUS	1	1
GARFIELD	1	1
JUDITH BASIN		1
LEWIS & CLARK	1	
MEAGHER	1	
MUSSELSHELL	2	
PETROLEUM	1	1
PHILLIPS		2
POWDER RIVER	2	2
RAVALLI	1	
RICHLAND		2
ROSEBUD	1	1
SHERIDAN	1	
STILLWATER	2	3
TREASURE	1	
WHEATLAND	1	
YELLOWSTONE	1	1

**Pilots may fly multiple counties. The number of pilots by county is from the livestock producer aerial hunting request forms. Pilots do not register by county.**



## MONTANA DEPARTMENT OF LIVESTOCK AERIAL HUNTING – PREDATOR



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**MONTANA DEPARTMENT OF LIVESTOCK  
PER CAPITA FEE REPORTING INFORMATION  
DECEMBER 31, 2017**

## **MT Department of Revenue mails livestock reporting forms for March 1 reporting deadline**

Helena – The Montana Department of Revenue is mailing livestock reporting forms this week to livestock owners who own livestock and need to meet upcoming reporting and payment deadlines.

About 18,500 livestock owners who reported last year will receive reporting forms. All livestock owners need to report by March 1, 2018, any livestock they own as of February 1. Livestock owners can file online at [ReportYourLivestock.mt.gov](http://ReportYourLivestock.mt.gov) or submit the hardcopy form.

Livestock owners who have not reported in the past need to report online or fill out a reporting form available from [revenue.mt.gov](http://revenue.mt.gov) or their local Department of Revenue office.

Livestock per capita fees are due May 31. Livestock owners who do not pay their per capita fees when they report will receive their bill in early May with payment due May 31, 2018.

“The department wants to make it more convenient for livestock owners to report their livestock and pay their fees,” said Director Mike Kadas, Montana Department of Revenue. “The online system is efficient and secure, which makes it easier for livestock owners to do business in Montana.”

For more information, visit [ReportYourLivestock.mt.gov](http://ReportYourLivestock.mt.gov) or call us at (406) 444-6900.



## 2018 Livestock Reporting Form

**Montana law requires all livestock owners to report the number of livestock owned as of February 1.**

### What do I need to do?

By March 1, report the number of livestock you owned as of February 1.

By May 31, pay your livestock per capita fees.

### What kind of livestock do I need to report?

See the list of livestock types in the reporting table provided.

Even if you owned just one horse and a few chickens, you still need to report. If you reported last year, but no longer own livestock, you still need to submit a reporting form to let us know that your livestock count is zero.

### How do I report and pay?

There are two ways to report livestock. The reporting form is due March 1, 2018, with or without payment. If you do not pay with your reporting form, you will be billed in May. Payment is due May 31.

Online at [reportyourlivestock.mt.gov](http://reportyourlivestock.mt.gov)

**OR** Mail completed reporting form and payment to:

- Login to ePass.
- Report your livestock.
- Option to pay by e-check or credit/debit card (additional processing fees).

Montana Department of Revenue  
PO Box 6169  
Helena, MT 59604-6169

Make check payable to MT Department of Revenue.

### What are livestock per capita fees used for?

Per capita fees fund Department of Livestock programs that monitor animal health, monitor and restrict livestock imports, track animal movements, prevent and investigate livestock theft and manage predators.

**Note:** Some counties have a separate fee to fund predatory animal control (PAC) for cattle and sheep at the local government level. The cattle and sheep head counts collected by the Department of Revenue for per capita fees are also used by the local County Treasurer's Office for PAC fee collection on personal property or real property tax bills.

### What if I have questions?

- Call us at (406) 444-6900 or Telephone Device for the Deaf - TDD at (406) 444-2830.
- Visit [revenue.mt.gov](http://revenue.mt.gov).



# DEPARTMENT OF LIVESTOCK

## Per Capita Fee Refund Form

Complete the following form to request a per capita fee refund for livestock which was located out of state during reported tax year.

**Mail completed form to:**

Montana Department of Livestock  
 Finance & Accounting Bureau Chief  
 PO Box 202001  
 Helena, MT 59620-2001

Species	Per Capita Fee (2016)	Number of livestock reported as of February 1	Number of livestock transferred out of MT	Date livestock were transferred out of MT <sup>(1)</sup>	Date livestock were transferred back to MT <sup>(1)</sup>	Number of months livestock were out of state	Amount of refund requested <sup>(2)</sup>
Cattle	2.29						
Sheep and Goats	0.54						
Horses and Mules	5.85						
Swine	0.78						
Poultry	0.05						
Bees	0.41						
Llamas and Alpacas	9.73						
Bison	6.38						
Domestic Ungulates (alternative livestock)	26.33						
Ratites	9.73						

<sup>(1)</sup> Provide documentation of transfers such as inspection forms.

<sup>(2)</sup> DOL will review information provided and calculate refund.

**Total:** \$

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Owners ID: SSN** \_\_\_\_\_ **or FEIN** \_\_\_\_\_

**Daytime Phone Number:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Livestock Owner Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Montana Code Annotated 2015**  
 15-24-922

**(3)(a)** A livestock owner who moves livestock between states is entitled to a refund of the per capita fee collected under [15-24-921](#) based on the number of months that the livestock have situs in Montana. The amount of the refund is equal to the ratio of the number of months that the livestock do not have situs in the state to the number of months in the year, multiplied by the original per capita fee due. A taxpayer shall apply to the board of livestock on a form prescribed by the board for a refund allowed under this subsection by January 31 of the following year. The application must include a statement showing the date when the livestock were moved out of the state.

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**MONTANA DEPARTMENT OF LIVESTOCK  
OBPP PLANNING SCHEDULE  
DECEMBER 31, 2017**



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

*Last Updated: 1/17/2018 (Training Opportunities are highlighted in italic bold)*

<b>Date (2018)</b>	<b>Budget Development</b>	<b>Long-Range Planning</b>	<b>Legislation</b>
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		<b><i>W2ASACT (Water, Wastewater, Solid Waste Action Coordination Team) Application workshops are offered in Great Falls (Heritage Inn)</i></b>	
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	

<b>Date (2018)</b>	<b>Budget Development</b>	<b>Long-Range Planning</b>	<b>Legislation</b>
March 5		SITSD TechBudget rate setting system opens for agency utilization input.	
March 6		<b>SITSD conducts training for agencies on the TechBudget System</b>	
March 14		IBARS Capital Projects versions will be available to begin entering Capital Projects requests	
March 20		SITSD TechBudget rate setting system agency workshop	
April 2	OBPP distributes Federal Mandates Report Form and Guidelines		
April 2	Final day for completion of all agency reorganizations and submittal of related BCDs to OBPP		
April 16			Agencies Submit Legislation Proposals (concepts) to OBPP (Preliminary fiscal notes are to be prepared if proposal has a fiscal impact)
April 16	Agencies submit Executive Program Review Documents		
April 30		Agencies submit IT Strategic Plans to CIO for review and approval	
April-Sept	Agency and OBPP meet regarding Executive Program Reviews		
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 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 21		SITSD TechBudget agency second year (2021) utilization entry is open.	
May 24		SITSD TecyhBudget rate setting system agency workshop	
May 31	Federal Mandates Reports Due		
May 31		SITSD TechBudget rate setting system closes	

Date (2018)	Budget Development	Long-Range Planning	Legislation
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]		
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			<b>Bill Drafting Workshops will be conducted by LSD at dates to be announced</b>
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	<b>OBPP hosts fixed costs workshops</b>		

Date (2018)	Budget Development	Long-Range Planning	Legislation
Aug 1		C&A grant applications to Montana Arts Council must be submitted electronically by 5 PM	
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	<b>OBPP offers IBARS/budget request training</b>		
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		

Date (2018)	Budget Development	Long-Range Planning	Legislation
early Dec			<b>OBPP conducts fiscal note training for all agencies</b>
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		