

Department of Livestock Centralized Services Division

Finance & Accounting
May 2019



June 24, 2019

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**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION REPORT
MAY 31, 2019**

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	137.62
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 5,008,590	\$ 905,033	\$ 5,913,623	\$ 6,086,103	\$ 172,480
61200 OVERTIME	122,539	9,585	132,124	125,847	(6,277)
61300 OTHER/PER DIEM	3,175	900	4,075	15,713	11,638
61400 BENEFITS	2,273,756	389,359	2,663,115	2,788,190	125,075
TOTAL PERSONAL SERVICES	<u>7,408,060</u>	<u>1,304,877</u>	<u>8,712,937</u>	<u>9,015,853</u>	<u>302,916</u>
62000 OPERATIONS					
62100 CONTRACT	1,214,380	222,167	1,436,547	1,538,527	101,980
62200 SUPPLY	633,377	160,103	793,480	847,189	53,709
62300 COMMUNICATION	149,271	26,108	175,379	195,584	20,205
62400 TRAVEL	127,505	34,047	161,552	160,976	(576)
62500 RENT	499,988	90,117	590,105	572,846	(17,259)
62600 UTILITIES	44,181	15,179	59,360	55,008	(4,352)
62700 REPAIR & MAINT	130,862	71,193	202,055	202,037	(18)
62800 OTHER EXPENSES	769,558	86,383	855,941	829,449	(26,492)
TOTAL OPERATIONS	<u>3,569,122</u>	<u>705,297</u>	<u>4,274,419</u>	<u>4,401,616</u>	<u>127,197</u>
63000 EQUIPMENT					
63100 EQUIPMENT	44,574	-	44,574	38,885	(5,689)
TOTAL EQUIPMENT	<u>44,574</u>	<u>-</u>	<u>44,574</u>	<u>38,885</u>	<u>(5,689)</u>
68000 TRANSFERS					
68000 TRANSFERS	197,962	141,622	339,584	327,481	(12,103)
TOTAL TRANSFERS	<u>197,962</u>	<u>141,622</u>	<u>339,584</u>	<u>327,481</u>	<u>(12,103)</u>
TOTAL EXPENDITURES	<u>\$ 11,219,718</u>	<u>\$ 2,151,796</u>	<u>\$ 13,371,514</u>	<u>\$ 13,783,835</u>	<u>\$ 412,321</u>

BUDGETED FUNDS

01100 GENERAL FUND	\$ 2,231,095	\$ 358,759	\$ 2,589,854	\$ 2,605,409	\$ 15,555
02262 SHIELDED EGG GRADING FEES	134,298	25,304	159,602	398,354	238,752
02425 BRAND INSPECTION FEES	2,983,576	75,206	3,058,782	3,058,782	-
02426 PER CAPITA FEE	2,951,419	935,695	3,887,114	3,868,730	(18,384)
02427 ANIMAL HEALTH	-	5,717	5,717	5,717	-
02701 MILK INSPECTION FEES	324,774	124,783	449,557	448,741	(816)
02817 MILK CONTROL	229,745	44,485	274,230	289,319	15,089
03209 MEAT & POULTRY INSPECTION	826,752	158,604	985,356	1,071,777	86,421
03032-1 NATIONAL LAB NETWORK	38,201	(7,595)	30,606	30,606	-
03032-2 SHELL EGG FEDERAL INSPECTION FEES	9,629	6,875	16,504	23,345	6,841
03427 FEDERAL UMBRELLA PROGRAM	738,401	61,031	799,432	800,382	950
06026 DIAGNOSTIC LABORATORY FEES	751,828	362,932	1,114,760	1,182,673	67,913
TOTAL BUDGETED FUNDS	<u>\$ 11,219,718</u>	<u>\$ 2,151,796</u>	<u>\$ 13,371,514</u>	<u>\$ 13,783,835</u>	<u>\$ 412,321</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	13.00				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 650,711	\$ 107,072	\$ 757,783	\$ 696,024	\$ (61,759)
61300 OTHER/PER DIEM	1,975	900	2,875	2,750	(125)
61400 BENEFITS	244,115	41,389	285,504	266,707	(18,797)
TOTAL PERSONAL SERVICES	<u>896,801</u>	<u>149,361</u>	<u>1,046,162</u>	<u>965,481</u>	<u>(80,681)</u>
62000 OPERATIONS					
62100 CONTRACT	157,770	56,163	213,933	236,202	22,269
62200 SUPPLY	103,119	(1,503)	101,616	91,571	(10,045)
62300 COMMUNICATION	10,770	12,178	22,948	65,945	42,997
62400 TRAVEL	14,707	4,575	19,282	18,303	(979)
62500 RENT	133,561	14,863	148,424	138,093	(10,331)
62700 REPAIR & MAINT	620	1,134	1,754	1,522	(232)
62800 OTHER EXPENSES	212,959	2,725	215,684	207,486	(8,198)
TOTAL OPERATIONS	<u>633,506</u>	<u>90,135</u>	<u>723,641</u>	<u>759,122</u>	<u>35,481</u>
68000 TRANSFERS					
68000 TRANSFERS	-	99,584	99,584	87,481	(12,103)
TOTAL TRANSFERS	<u>-</u>	<u>99,584</u>	<u>99,584</u>	<u>87,481</u>	<u>(12,103)</u>
TOTAL EXPENDITURES	<u>\$ 1,530,307</u>	<u>\$ 339,080</u>	<u>\$ 1,869,387</u>	<u>\$ 1,812,084</u>	<u>\$ (57,303)</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 1,530,307	\$ 339,080	\$ 1,869,387	\$ 1,812,084	\$ (57,303)
TOTAL BUDGETED FUNDS	<u>\$ 1,530,307</u>	<u>\$ 339,080</u>	<u>\$ 1,869,387</u>	<u>\$ 1,812,084</u>	<u>\$ (57,303)</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE					
	1.00				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 60,863	\$ 9,433	\$ 70,296	\$ 58,443	\$ (11,853)
61300 OTHER/PER DIEM	150	-	150	350	200
61400 BENEFITS	22,101	3,520	25,621	21,098	(4,523)
TOTAL PERSONAL SERVICES	<u>83,114</u>	<u>12,953</u>	<u>96,067</u>	<u>79,891</u>	<u>(16,176)</u>
62000 OPERATIONS					
62100 CONTRACT	624	163	787	1,217	430
62200 SUPPLY	744	320	1,064	1,517	453
62300 COMMUNICATION	2,360	481	2,841	2,519	(322)
62400 TRAVEL	925	304	1,229	2,980	1,751
62500 RENT	5,006	451	5,457	5,461	4
62700 REPAIR & MAINT	3	-	3	175	172
62800 OTHER EXPENSES	795	9	804	899	95
TOTAL OPERATIONS	<u>10,457</u>	<u>1,728</u>	<u>12,185</u>	<u>14,768</u>	<u>2,583</u>
TOTAL EXPENDITURES	<u>\$ 93,571</u>	<u>\$ 14,681</u>	<u>\$ 108,252</u>	<u>\$ 94,659</u>	<u>\$ (13,593)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	<u>\$ 93,571</u>	<u>\$ 14,681</u>	<u>\$ 108,252</u>	<u>\$ 94,659</u>	<u>\$ (13,593)</u>
TOTAL BUDGETED FUNDS	<u>\$ 93,571</u>	<u>\$ 14,681</u>	<u>\$ 108,252</u>	<u>\$ 94,659</u>	<u>\$ (13,593)</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE		3.00			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 143,157	\$ 22,422	\$ 165,579	\$ 165,650	\$ 71
61300 OTHER/PER DIEM	1,050	-	1,050	11,613	10,563
61400 BENEFITS	58,302	7,186	65,488	73,350	7,862
TOTAL PERSONAL SERVICES	<u>202,509</u>	<u>29,608</u>	<u>232,117</u>	<u>250,613</u>	<u>18,496</u>
62000 OPERATIONS					
62100 CONTRACT	7,040	3,978	11,018	14,257	3,239
62200 SUPPLY	788	6,099	6,887	3,450	(3,437)
62300 COMMUNICATION	3,586	728	4,314	4,250	(64)
62400 TRAVEL	3,906	-	3,906	3,543	(363)
62500 RENT	6,706	1,068	7,774	7,921	147
62700 REPAIR & MAINT	-	19	19	160	141
62800 OTHER EXPENSES	5,210	2,985	8,195	5,125	(3,070)
TOTAL OPERATIONS	<u>27,236</u>	<u>14,877</u>	<u>42,113</u>	<u>38,706</u>	<u>(3,407)</u>
TOTAL EXPENDITURES	<u>\$ 229,745</u>	<u>\$ 44,485</u>	<u>\$ 274,230</u>	<u>\$ 289,319</u>	<u>\$ 15,089</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 229,745	\$ 44,485	\$ 274,230	\$ 289,319	\$ 15,089
TOTAL BUDGETED FUNDS	<u>\$ 229,745</u>	<u>\$ 44,485</u>	<u>\$ 274,230</u>	<u>\$ 289,319</u>	<u>\$ 15,089</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	8.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 360,818	\$ 71,056	\$ 431,874	\$ 480,546	\$ 48,672
61400 BENEFITS	152,167	27,762	179,929	202,752	22,823
TOTAL PERSONAL SERVICES	<u>512,985</u>	<u>98,818</u>	<u>611,803</u>	<u>683,298</u>	<u>71,495</u>

62000 OPERATIONS

62100 CONTRACT	19,690	3,725	23,415	10,922	(12,493)
62200 SUPPLY	17,874	(1,822)	16,052	11,608	(4,444)
62300 COMMUNICATION	30,303	(6,375)	23,928	11,868	(12,060)
62400 TRAVEL	12,996	7,748	20,744	18,180	(2,564)
62500 RENT	11,034	4,324	15,358	12,024	(3,334)
62700 REPAIR & MAINT	3,651	(7,221)	(3,570)	3,067	6,637
62800 OTHER EXPENSES	20,632	3,329	23,961	18,548	(5,413)
TOTAL OPERATIONS	<u>116,180</u>	<u>3,708</u>	<u>119,888</u>	<u>86,217</u>	<u>(33,671)</u>

TOTAL EXPENDITURES

	<u>\$ 629,165</u>	<u>\$ 102,526</u>	<u>\$ 731,691</u>	<u>\$ 769,515</u>	<u>\$ 37,824</u>
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BUDGETED FUNDS

02426 PER CAPITA FEE	\$ 629,165	\$ 102,526	\$ 731,691	\$ 769,515	\$ 37,824
TOTAL BUDGET FUNDING	<u>\$ 629,165</u>	<u>\$ 102,526</u>	<u>\$ 731,691</u>	<u>\$ 769,515</u>	<u>\$ 37,824</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	2.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 94,606	\$ 16,149	\$ 110,755	\$ 110,174	\$ (581)
61400 BENEFITS	36,105	6,170	42,275	42,633	358
TOTAL PERSONAL SERVICES	<u>130,711</u>	<u>22,319</u>	<u>153,030</u>	<u>152,807</u>	<u>(223)</u>
62000 OPERATIONS					
62100 CONTRACT	534,670	119,662	654,332	681,532	27,200
62200 SUPPLY	1,582	1	1,583	899	(684)
62300 COMMUNICATION	3,658	305	3,963	2,513	(1,450)
62400 TRAVEL	908	246	1,154	1,690	536
62700 REPAIR & MAINT	256	50	306	87	(219)
62800 OTHER EXPENSES	6,555	(793)	5,762	4,530	(1,232)
TOTAL OPERATIONS	<u>547,629</u>	<u>119,471</u>	<u>667,100</u>	<u>691,251</u>	<u>24,151</u>
TOTAL EXPENDITURES	<u>\$ 678,340</u>	<u>\$ 141,790</u>	<u>\$ 820,130</u>	<u>\$ 844,058</u>	<u>\$ 23,928</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	<u>\$ 678,340</u>	<u>\$ 141,790</u>	<u>\$ 820,130</u>	<u>\$ 844,058</u>	<u>\$ 23,928</u>
TOTAL BUDGETED FUNDS	<u>\$ 678,340</u>	<u>\$ 141,790</u>	<u>\$ 820,130</u>	<u>\$ 844,058</u>	<u>\$ 23,928</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 3.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 99,436	\$ 17,947	\$ 117,383	\$ 166,431	\$ 49,048
61400 BENEFITS	42,872	8,089	50,961	72,424	21,463
TOTAL PERSONAL SERVICES	142,308	26,036	168,344	238,855	70,511

62000 OPERATIONS

62100 CONTRACT	243,182	(2,861)	240,321	185,781	(54,540)
62200 SUPPLY	12,715	(5,554)	7,161	20,815	13,654
62300 COMMUNICATION	4,399	111	4,510	5,163	653
62400 TRAVEL	12,536	745	13,281	9,252	(4,029)
62500 RENT	42,333	270	42,603	42,553	(50)
62700 REPAIR & MAINT	2,286	75	2,361	1,859	(502)
62800 OTHER EXPENSES	36,106	171	36,277	37,186	909
TOTAL OPERATIONS	353,557	(7,043)	346,514	302,609	(43,905)

63000 EQUIPMENT

63100 EQUIPMENT	44,574	-	44,574	18,918	(25,656)
TOTAL EQUIPMENT	44,574	-	44,574	18,918	(25,656)

68000 TRANSFERS

68000 TRANSFERS	197,962	42,038	240,000	240,000	-
TOTAL TRANSFERS	197,962	42,038	240,000	240,000	-

TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 738,401	\$ 61,031	\$ 799,432	\$ 800,382	\$ 950
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BUDGETED FUNDS

03427 AH FEDERAL UMBRELLA	\$ 738,401	\$ 61,031	\$ 799,432	\$ 800,382	\$ 950
TOTAL BUDGETED FUNDS	\$ 738,401	\$ 61,031	\$ 799,432	\$ 800,382	\$ 950

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

The 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 TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	0.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 659,868	\$ 144,368	\$ 804,236	\$ 913,829	\$ 109,593
61400 BENEFITS	287,986	62,638	350,624	405,102	54,478
TOTAL PERSONAL SERVICES	<u>947,854</u>	<u>207,006</u>	<u>1,154,860</u>	<u>1,318,931</u>	<u>164,071</u>
62000 OPERATIONS					
62100 CONTRACT	94,923	5,360	100,283	89,686	(10,597)
62200 SUPPLY	410,022	103,978	514,000	528,089	14,089
62300 COMMUNICATION	21,654	1,044	22,698	5,231	(17,467)
62400 TRAVEL	8,226	(162)	8,064	6,722	(1,342)
62500 RENT	5,647	3,005	8,652	7,965	(687)
62600 UTILITIES	34,601	14,409	49,010	44,045	(4,965)
62700 REPAIR & MAINT	86,413	49,702	136,115	128,398	(7,717)
62800 OTHER EXPENSES	119,717	7,447	127,164	111,210	(15,954)
TOTAL OPERATIONS	<u>781,203</u>	<u>184,783</u>	<u>965,986</u>	<u>921,346</u>	<u>(44,640)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	-	19,967	19,967
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,967</u>	<u>19,967</u>
TOTAL EXPENDITURES	<u>\$ 1,729,057</u>	<u>\$ 391,789</u>	<u>\$ 2,120,846</u>	<u>\$ 2,260,244</u>	<u>\$ 139,398</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 497,105	\$ 53,275	\$ 550,380	\$ 621,865	\$ 71,485
02426 PER CAPITA FEE	441,923	(16,823)	425,100	425,100	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	38,201	(7,595)	30,606	30,606	-
06026 DIAGNOSTIC LABORATORY FEES	751,828	362,932	1,114,760	1,182,673	67,913
TOTAL BUDGET FUNDING	<u>\$ 1,729,057</u>	<u>\$ 391,789</u>	<u>\$ 2,120,846</u>	<u>\$ 2,260,244</u>	<u>\$ 139,398</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
May 31, 2019**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	1.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 73,467	\$ 9,937	\$ 83,404	\$ 75,308	\$ (8,096)
61400 BENEFITS	34,705	4,047	38,752	33,989	(4,763)
TOTAL PERSONAL SERVICES	108,172	13,984	122,156	109,297	(12,859)
62000 OPERATIONS					
62100 CONTRACT	1,723	704	2,427	2,908	481
62200 SUPPLY	11,566	7,164	18,730	24,549	5,819
62300 COMMUNICATION	166	24	190	113	(77)
62400 TRAVEL	36	180	216	694	478
62500 RENT	4,508	1,292	5,800	6,387	587
62600 UTILITIES	3,080	770	3,850	3,620	(230)
62700 REPAIR & MAINT	2,836	1,554	4,390	4,408	18
62800 OTHER EXPENSES	8,598	1,877	10,475	8,406	(2,069)
TOTAL OPERATIONS	32,513	13,565	46,078	51,085	5,007
TOTAL EXPENDITURES	\$ 140,685	\$ 27,549	\$ 168,234	\$ 160,382	\$ (7,852)
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 104,405	\$ (21,454)	\$ 82,951	\$ 82,951	\$ -
02701 MILK INSPECTION FEES	36,280	49,003	85,283	77,431	(7,852)
TOTAL BUDGETED FUNDS	\$ 140,685	\$ 27,549	\$ 168,234	\$ 160,382	\$ (7,852)

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	4.75
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 173,743	\$ 47,776	\$ 221,519	\$ 210,821	\$ (10,698)
61400 BENEFITS	73,511	15,883	89,394	91,779	2,385
TOTAL PERSONAL SERVICES	<u>247,254</u>	<u>63,659</u>	<u>310,913</u>	<u>302,600</u>	<u>(8,313)</u>
62000 OPERATIONS					
62100 CONTRACT	3,414	568	3,982	7,734	3,752
62200 SUPPLY	6,729	7,325	14,054	25,103	11,049
62300 COMMUNICATION	4,338	1,248	5,586	6,480	894
62400 TRAVEL	8,345	4,629	12,974	15,508	2,534
62500 RENT	10,548	1,663	12,211	9,169	(3,042)
62700 REPAIR & MAINT	4,196	1,536	5,732	4,771	(961)
62800 OTHER EXPENSES	13,299	2,027	15,326	23,290	7,964
TOTAL OPERATIONS	<u>50,869</u>	<u>18,996</u>	<u>69,865</u>	<u>92,055</u>	<u>22,190</u>
TOTAL EXPENDITURES	<u>\$ 298,123</u>	<u>\$ 82,655</u>	<u>\$ 380,778</u>	<u>\$ 394,655</u>	<u>\$ 13,877</u>
<u>BUDGETED FUNDS</u>					
02701 MILK INSPECTION FEES	\$ 288,494	\$ 75,780	\$ 364,274	\$ 371,310	\$ 7,036
03032-2 SHELL EGG FEDERAL INSPECTION FEES	9,629	6,875	16,504	23,345	6,841
TOTAL BUDGET FUNDING	<u>\$ 298,123</u>	<u>\$ 82,655</u>	<u>\$ 380,778</u>	<u>\$ 394,655</u>	<u>\$ 13,877</u>

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 59,816	\$ 14,675	\$ 74,491	\$ 175,712	\$ 101,221
61200 OVERTIME	1,559	-	1,559	2,771	1,212
61400 BENEFITS	35,573	5,696	41,269	73,739	32,470
TOTAL PERSONAL SERVICES	<u>96,948</u>	<u>20,371</u>	<u>117,319</u>	<u>252,222</u>	<u>134,903</u>
62000 OPERATIONS					
62100 CONTRACT	34,469	4,703	39,172	127,940	88,768
62200 SUPPLY	323	528	851	11,114	10,263
62800 OTHER EXPENSES	2,558	(298)	2,260	7,078	4,818
TOTAL OPERATIONS	<u>37,350</u>	<u>4,933</u>	<u>42,283</u>	<u>146,132</u>	<u>103,849</u>
TOTAL EXPENDITURES	<u>\$ 134,298</u>	<u>\$ 25,304</u>	<u>\$ 159,602</u>	<u>\$ 398,354</u>	<u>\$ 238,752</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 134,298	\$ 25,304	\$ 159,602	\$ 398,354	\$ 238,752
TOTAL BUDGET FUNDING	<u>\$ 134,298</u>	<u>\$ 25,304</u>	<u>\$ 159,602</u>	<u>\$ 398,354</u>	<u>\$ 238,752</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	24.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 731,059	\$ 124,704	\$ 855,763	\$ 855,681	\$ (82)
61200 OVERTIME	29,522	6,355	35,877	36,768	891
61400 BENEFITS	376,475	62,980	439,455	439,581	126
TOTAL PERSONAL SERVICES	<u>1,137,056</u>	<u>194,039</u>	<u>1,331,095</u>	<u>1,332,030</u>	<u>935</u>
62000 OPERATIONS					
62100 CONTRACT	60,758	15,148	75,906	76,768	862
62200 SUPPLY	7,569	7,066	14,635	15,283	648
62300 COMMUNICATION	17,306	4,043	21,349	21,623	274
62400 TRAVEL	46,156	8,315	54,471	54,870	399
62500 RENT	139,485	34,749	174,234	175,106	872
62700 REPAIR & MAINT	1,105	12,756	13,861	29,699	15,838
62800 OTHER EXPENSES	274,991	58,672	333,663	333,991	328
TOTAL OPERATIONS	<u>547,370</u>	<u>140,749</u>	<u>688,119</u>	<u>707,340</u>	<u>19,221</u>
TOTAL EXPENDITURES	<u>\$ 1,684,426</u>	<u>\$ 334,788</u>	<u>\$ 2,019,214</u>	<u>\$ 2,039,370</u>	<u>\$ 20,156</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 857,674	\$ 170,467	\$ 1,028,141	\$ 961,876	\$ (66,265)
02427 ANIMAL HEALTH FEES	-	5,717	5,717	5,717	-
03209 MEAT & POULTRY INSPECTION	826,752	158,604	985,356	1,071,777	86,421
TOTAL BUDGET FUNDING	<u>\$ 1,684,426</u>	<u>\$ 334,788</u>	<u>\$ 2,019,214</u>	<u>\$ 2,039,370</u>	<u>\$ 20,156</u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
MAY 31, 2019**

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

	Year-to-Date Actual Expenses May FY 2019	Projected Expenses June to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,901,046	\$ 319,494	\$ 2,220,540	\$ 2,177,484	\$ (43,056)
61200 OVERTIME	91,458	3,230	94,688	86,308	(8,380)
61400 BENEFITS	909,844	143,999	1,053,843	1,066,036	12,193
TOTAL PERSONAL SERVICES	2,902,348	466,723	3,369,071	3,329,828	(39,243)
62000 OPERATIONS					
62100 CONTRACT	56,117	14,854	70,971	103,580	32,609
62200 SUPPLY	60,346	36,501	96,847	113,191	16,344
62300 COMMUNICATION	50,731	12,321	63,052	69,879	6,827
62400 TRAVEL	18,667	7,467	26,134	29,234	3,100
62500 RENT	141,256	28,432	169,688	168,167	(1,521)
62600 UTILITIES	6,500	-	6,500	7,343	843
62700 REPAIR & MAINT	29,496	11,588	41,084	27,891	(13,193)
62800 OTHER EXPENSES	68,139	8,232	76,371	71,700	(4,671)
TOTAL OPERATIONS	431,252	119,395	550,647	590,985	40,338
TOTAL EXPENDITURES	\$ 3,333,600	\$ 586,118	\$ 3,919,718	\$ 3,920,813	\$ 1,095
<u>BUDGETED FUNDS</u>					
02425 BRAND INSPECTION FEES	\$ 2,983,576	\$ 75,206	\$ 3,058,782	\$ 3,058,782	\$ -
02426 PER CAPITA FEES	350,024	510,912	860,936	862,031	1,095
TOTAL BUDGET FUNDING	\$ 3,333,600	\$ 586,118	\$ 3,919,718	\$ 3,920,813	\$ 1,095

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

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**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE COMPARISON REPORT
MAY 31, 2019**

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	
		Actual Expenses May FY 2019	Prior Year Actual Expenses May FY 2018			
FY 2019 Budget						
BUDGETED FTE		137.62				
61000	PERSONAL SERVICES					
61100	SALARIES	\$ 6,092,403	\$ 5,008,590	\$ 5,073,893	\$ (65,303)	\$ 1,083,813
61200	OVERTIME	125,847	122,539	128,100	(5,561)	3,308
61300	OTHER/PER DIEM	5,913	3,175	3,625	(450)	2,738
61400	BENEFITS	2,791,690	2,273,756	2,037,976	235,780	517,934
	TOTAL PERSONAL SERVICES	<u>9,015,853</u>	<u>7,408,060</u>	<u>7,243,594</u>	<u>164,466</u>	<u>1,607,793</u>
62000	OPERATIONS					
62100	CONTRACT	1,531,227	1,214,380	1,317,877	(103,497)	316,847
62200	SUPPLY	847,189	633,377	589,490	43,887	213,812
62300	COMMUNICATION	195,584	149,271	162,019	(12,748)	46,313
62400	TRAVEL	160,976	127,505	125,294	2,211	33,471
62500	RENT	572,846	499,988	461,377	38,611	72,858
62600	UTILITIES	55,008	44,181	48,520	(4,339)	10,827
62700	REPAIR & MAINT	202,037	130,862	148,339	(17,477)	71,175
62800	OTHER EXPENSES	829,449	769,558	443,626	325,932	59,891
	TOTAL OPERATIONS	<u>4,394,316</u>	<u>3,569,122</u>	<u>3,296,542</u>	<u>272,580</u>	<u>825,194</u>
63000	EQUIPMENT					
63100	EQUIPMENT	38,885	44,574	16,100	28,474	(5,689)
	TOTAL EQUIPMENT	<u>38,885</u>	<u>44,574</u>	<u>16,100</u>	<u>28,474</u>	<u>(5,689)</u>
68000	TRANSFERS					
68000	TRANSFERS	327,481	197,962	309,407	(111,445)	129,519
	TOTAL TRANSFERS	<u>327,481</u>	<u>197,962</u>	<u>309,407</u>	<u>(111,445)</u>	<u>129,519</u>
69000	CAPITAL LEASES					
69000	LEASES	-	-	-	-	-
	TOTAL LEASES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>\$ 13,776,535</u>	<u>\$ 11,219,718</u>	<u>\$ 10,865,643</u>	<u>\$ 354,075</u>	<u>\$ 2,556,817</u>
FUND						
01100	GENDERAL FUND	2,605,409	\$ 2,231,095	\$ 2,209,192	\$ 21,903	\$ 374,314
02262	SHIELDED EGG GRADING FEES	398,354	134,298	107,910	26,388	264,056
02425	BRAND INSPECTION FEES	3,058,782	2,983,576	2,759,482	224,094	75,206
02426	PER CAPITA FEE	3,868,730	2,951,419	2,810,529	140,890	917,311
02427	ANIMAL HEALTH	5,717	-	-	-	5,717
02701	MILK INSPECTION FEES	448,741	324,774	247,355	77,419	123,967
02817	MILK CONTROL	282,019	229,745	275,171	(45,426)	52,274
03209	MEAT & POULTRY INSPECTION-FED	1,071,777	826,752	787,481	39,271	245,025
03032-2	SHELL EGG FEDERAL INSPECTION	23,345	9,629	12,378	(2,749)	13,716
03427	AH FEDERAL UMBRELLA	800,382	738,401	669,584	68,817	61,981
03673	FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,606	38,201	30,391	7,810	(7,595)
06026	DIAGNOSTIC LABORATORY FEES	1,182,673	751,828	956,170	(204,342)	430,845
	TOTAL BUDGET FUNDING	<u>\$ 13,776,535</u>	<u>\$ 11,219,718</u>	<u>\$ 10,865,643</u>	<u>\$ 354,075</u>	<u>\$ 2,556,817</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 Department of Livestock is budgeted for \$13,776,535 and 137.62 FTE in FY 2019. Personal services budget is 82% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$164,466 higher than May 2018. Operations are 81% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$272,580 higher than May 2018. Overall, Department of Livestock total expenditures were \$354,075 higher than the same period last year. With 83% of the budget year lapsed, 81% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT				Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
FY 2019 Budget	HB 03 Adjustment	FY 2019 Budget					

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 687,624	\$ 8,400	\$ 696,024	\$ 650,711	\$ 553,626	\$ 97,085	\$ 45,313
61300 OTHER/PER DIEM	2,750	-	2,750	1,975	1,925	50	775
61400 BENEFITS	262,461	4,246	266,707	244,115	190,939	53,176	22,592
TOTAL PERSONAL SERVICES	952,835	12,646	965,481	896,801	746,490	150,311	68,680
62000 OPERATIONS							
62100 CONTRACT	236,202	-	236,202	157,770	239,476	(81,706)	78,432
62200 SUPPLY	91,571	-	91,571	103,119	80,293	22,826	(11,548)
62300 COMMUNICATION	65,945	-	65,945	10,770	53,402	(42,632)	55,175
62400 TRAVEL	18,303	-	18,303	14,804	12,411	2,393	3,499
62500 RENT	138,093	-	138,093	133,465	132,809	656	4,628
62700 REPAIR & MAINT	1,522	-	1,522	620	469	151	902
62800 OTHER EXPENSES	17,486	190,000	207,486	212,958	10,671	202,287	(5,472)
TOTAL OPERATIONS	569,122	190,000	759,122	633,506	529,531	103,975	125,616
68000 TRANSFERS							
68000 TRANSFERS	87,481	-	87,481	-	97,391	(97,391)	87,481
TOTAL TRANSFERS	87,481	-	87,481	-	97,391	(97,391)	87,481
TOTAL EXPENDITURES	\$ 1,609,438	\$ 202,646	\$ 1,812,084	\$ 1,530,307	\$ 1,373,412	\$ 156,895	\$ 281,777
BUDGETED FUNDS							
02426 PER CAPITA	\$ 1,609,438	\$ 202,646	1,812,084	\$ 1,530,307	\$ 1,373,412	\$ 156,895	\$ 281,777
TOTAL BUDGETED FUNDS	\$ 1,609,438	\$ 202,646	\$ 1,812,084	\$ 1,530,307	\$ 1,373,412	\$ 156,895	\$ 281,777

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.

FY 2019 personal services are higher than FY 2018 due to the hiring of the deputy executive officer in July 2018. This position was not filled in FY 2018.

Central Services And Board Of Livestock is budgeted \$1,609,438 and 13.00 FTE in FY 2019 and is funded with per capita fees. Personal services budget is 93% expended with 86% of payrolls complete. The personal services expended through May 2019 was \$150,311 higher than May 2018. Operation expenses are 83% expended as of May 2019 and were \$103,975 higher than May 2018. Overall, Central Services And Board Of Livestock total expenditures were \$156,895 higher than the same period last year. With 83% of the budget year lapsed, 84% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019 Budget	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	1.00
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HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 58,443	\$ 60,863	\$ 49,909	\$ 10,954	\$ (2,420)
61300 OTHER/PER DIEM	350	150	350	(200)	200
61400 BENEFITS	21,098	22,101	17,714	4,387	(1,003)
TOTAL PERSONAL SERVICE:	79,891	83,114	67,973	15,141	(3,223)
62000 OPERATIONS					
62100 CONTRACT	1,217	624	667	(43)	593
62200 SUPPLY	1,517	744	715	29	773
62300 COMMUNICATION	2,519	2,360	1,423	937	159
62400 TRAVEL	2,980	925	2,030	(1,105)	2,055
62500 RENT	5,461	5,006	4,915	91	455
62700 REPAIR & MAINT	175	3	119	(116)	172
62800 OTHER EXPENSES	899	795	612	183	104
TOTAL OPERATIONS	14,768	10,457	10,481	(24)	4,311
TOTAL EXPENDITURES	\$ 94,659	\$ 93,571	\$ 78,454	\$ 15,117	\$ 1,088
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 94,659	\$ 93,571	\$ 78,454	\$ 15,117	\$ 1,088
TOTAL BUDGETED FUNDS	\$ 94,659	\$ 93,571	\$ 78,454	\$ 15,117	\$ 1,088

In FY 2019, the Livestock Loss Board is budgeted \$83,758 with 1.00 FTE funded with general fund. The personal services budget is 104% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$15,141 higher than May 2018. Operations are 71% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$24 lower than May 2018. Overall, Livestock Loss Board total expenditures were \$15,117 higher than the same period last year. With 83% of the budget year lapsed, 99% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

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

BUDGETED FTE

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 165,650	\$ 143,157	\$ 141,966	\$ 1,191	\$ 22,493
61300 OTHER/PER DIEM	11,613	1,050	1,350	(300)	10,563
61400 BENEFITS	73,350	58,302	51,348	6,954	15,048
TOTAL PERSONAL SERVICES	<u>250,613</u>	<u>202,509</u>	<u>194,664</u>	<u>7,845</u>	<u>48,104</u>
62000 OPERATIONS					
62100 CONTRACT	14,257	7,040	56,226	(49,186)	7,217
62200 SUPPLY	3,450	788	1,181	(393)	2,662
62300 COMMUNICATION	4,250	3,586	1,111	2,475	664
62400 TRAVEL	3,543	3,906	6,208	(2,302)	(363)
62500 RENT	7,921	6,706	8,087	(1,381)	1,215
62700 REPAIR & MAINT	160	-	187	(187)	160
62800 OTHER EXPENSES	5,125	5,210	7,507	(2,297)	(85)
TOTAL OPERATIONS	<u>38,706</u>	<u>27,236</u>	<u>80,507</u>	<u>(53,271)</u>	<u>11,470</u>
TOTAL EXPENDITURES	<u>\$ 289,319</u>	<u>\$ 229,745</u>	<u>\$ 275,171</u>	<u>\$ (45,426)</u>	<u>\$ 59,574</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 289,319	\$ 229,745	\$ 275,171	\$ (45,426)	\$ 59,574
TOTAL BUDGETED FUNDS	<u>\$ 289,319</u>	<u>\$ 229,745</u>	<u>\$ 275,171</u>	<u>\$ (45,426)</u>	<u>\$ 59,574</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 2019, The Milk Control Bureau is budgeted \$282,019 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 81% expended with 86% of payrolls complete. Personal services expended as of May 2019 were \$7,845 higher than May 2018. Operations are 87% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$53,271 lower than May 2018. Overall, Milk Control Bureau total expenditures were \$45,426 lower than the same period last year. With 83% of the budget year lapsed, 81% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	8.50
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61000 PERSONAL SERVICES					
61100 SALARIES	\$ 480,546	\$ 360,818	\$ 355,957	\$ 4,861	\$ 119,728
61400 BENEFITS	202,752	152,167	127,647	24,520	50,585
TOTAL PERSONAL SERVICES	683,298	512,985	483,604	29,381	170,313
62000 OPERATIONS					
62100 CONTRACT	10,922	19,690	12,445	7,245	(8,768)
62200 SUPPLY	11,608	17,874	11,623	6,251	(6,266)
62300 COMMUNICATION	11,868	30,303	21,334	8,969	(18,435)
62400 TRAVEL	18,180	12,996	10,252	2,744	5,184
62500 RENT	12,024	11,034	8,745	2,289	990
62700 REPAIR & MAINT	3,067	3,651	8,877	(5,226)	(584)
62800 OTHER EXPENSES	18,548	20,632	14,269	6,363	(2,084)
TOTAL OPERATIONS	86,217	116,180	87,545	28,635	(29,963)
TOTAL	\$ 769,515	\$ 629,165	\$ 571,149	\$ 58,016	\$ 140,350
FUND					
02426 PER CAPITA FEE	\$ 769,515	\$ 629,165	\$ 571,149	\$ 58,016	\$ 140,350
TOTAL BUDGET FUNDING	\$ 769,515	\$ 629,165	\$ 571,149	\$ 58,016	\$ 140,350

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 2019, the State Veterinarian Import Office is budgeted \$769,515 with 8.50 FTE and is funded with per capita fees. The personal services budget is 75% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$29,381 higher than May 2018. Operations are 135% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$28,635 higher than May 2018. The repair and maintenance includes a contract for the USA Herds system of \$25,000. The total budget is 82% expended with 83% of the year lapsed. This is \$58,016 more than the same period in FY 2018.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	2.00			
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 110,174	\$ 94,606	\$ 100,472	\$ (5,866)	\$ 15,568
61400 BENEFITS	42,633	36,105	34,714	1,391	6,528
TOTAL PERSONAL SERVICES	152,807	130,711	135,186	(4,475)	22,096
62000 OPERATIONS					
62100 CONTRACT	681,532	534,670	552,992	(18,322)	146,862
62200 SUPPLY	899	1,582	489	1,093	(683)
62300 COMMUNICATION	2,513	3,658	1,971	1,687	(1,145)
62400 TRAVEL	1,690	908	3,603	(2,695)	782
62700 REPAIR & MAINT	87	256	50	206	(169)
62800 OTHER EXPENSES	4,530	6,555	5,065	1,490	(2,025)
TOTAL OPERATIONS	691,251	547,629	564,170	(16,541)	143,622
TOTAL EXPENDITURES	\$ 844,058	\$ 678,340	\$ 699,356	\$ (21,016)	\$ 165,718
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 844,058	\$ 678,340	\$ 699,356	\$ (21,016)	\$ 165,718
TOTAL BUDGETED FUNDS	\$ 844,058	\$ 678,340	\$ 699,356	\$ (21,016)	\$ 165,718

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May The Designated Surveillance Area (DSA) is budgeted for \$844,058 and 2.00 FTE in FY 2019 and is funded with general funds. The personal services budget is 86% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$4,475 lower than May 2018. Operations are 79% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$16,541 lower than May 2018. Overall, DSA total expenditures were \$21,016 lower than the same period last year with 80% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2019 Budget	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE		3.75			
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 166,431	\$ 99,436	\$ 105,085	\$ (5,649)	\$ 66,995
61400 BENEFITS	72,424	42,872	40,057	2,815	29,552
TOTAL PERSONAL SERVICES	<u>238,855</u>	<u>142,308</u>	<u>145,142</u>	<u>(2,834)</u>	<u>96,547</u>
62000 OPERATIONS					
62100 CONTRACT	185,781	243,182	208,866	34,316	(57,401)
62200 SUPPLY	20,815	12,715	15,301	(2,586)	8,100
62300 COMMUNICATION	5,163	4,399	4,965	(566)	764
62400 TRAVEL	9,252	12,536	11,074	1,462	(3,284)
62500 RENT	42,553	42,333	47,515	(5,182)	220
62700 REPAIR & MAINT	1,859	2,286	4,215	(1,929)	(427)
62800 OTHER EXPENSES	37,186	36,106	20,490	15,616	1,080
TOTAL OPERATIONS	<u>302,609</u>	<u>353,557</u>	<u>312,426</u>	<u>41,131</u>	<u>(50,948)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	18,918	44,574	-	44,574	(25,656)
TOTAL EQUIPMENT	<u>18,918</u>	<u>44,574</u>	<u>-</u>	<u>44,574</u>	<u>(25,656)</u>
68000 TRANSFERS					
68000 TRANSFERS	240,000	197,962	212,016	(14,054)	42,038
TOTAL TRANSFERS	<u>240,000</u>	<u>197,962</u>	<u>212,016</u>	<u>(14,054)</u>	<u>42,038</u>
TOTAL EXPENDITURES	<u>\$ 800,382</u>	<u>\$ 738,401</u>	<u>\$ 669,584</u>	<u>\$ 68,817</u>	<u>\$ 61,981</u>
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 800,382	\$ 738,401	\$ 669,584	\$ 68,817	\$ 61,981
TOTAL BUDGETED FUNDS	<u>\$ 800,382</u>	<u>\$ 738,401</u>	<u>\$ 669,584</u>	<u>\$ 68,817</u>	<u>\$ 61,981</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 \$800,382 and 3.75 FTE in FY 2019 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 60% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$2,834 lower than May 2018. Operations are 117% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$41,131 higher than May 2018. Overall, Federal Animal Health Disease Grants total expenditures were \$68,817 higher than the same period last year with 92% of the budget expended.

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**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: DIAGNOSTIC LABORATORY-MAIN LAB

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2019 Budget	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 20.01

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 913,829	\$ 659,868	\$ 839,971	\$ (180,103)	\$ 253,961
61300 OTHER/PER DIEM		-		-	-
61400 BENEFITS	405,102	287,986	297,736	(9,750)	117,116
TOTAL PERSONAL SERVICES	<u>1,318,931</u>	<u>947,854</u>	<u>1,137,707</u>	<u>(189,853)</u>	<u>371,077</u>
62000 OPERATIONS					
62100 CONTRACT	89,686	94,923	75,882	19,041	(5,237)
62200 SUPPLY	528,089	410,022	377,070	32,952	118,067
62300 COMMUNICATION	5,231	21,654	8,519	13,135	(16,423)
62400 TRAVEL	6,722	8,226	4,329	3,897	(1,504)
62500 RENT	7,965	5,647	13,686	(8,039)	2,318
62600 UTILITIES	44,045	34,601	38,676	(4,075)	9,444
62700 REPAIR & MAINT	128,398	86,413	106,361	(19,948)	41,985
62800 OTHER EXPENSES	111,210	119,717	83,842	35,875	(8,507)
TOTAL OPERATIONS	<u>921,346</u>	<u>781,203</u>	<u>708,365</u>	<u>72,838</u>	<u>140,143</u>
63000 EQUIPMENT					
63100 EQUIPMENT	19,967	-	16,100	(16,100)	19,967
TOTAL EQUIPMENT	<u>19,967</u>	<u>-</u>	<u>16,100</u>	<u>(16,100)</u>	<u>19,967</u>
69000 CAPITAL LEASES					
69000 LEASES	-	-	-	-	-
TOTAL LEASES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 2,260,244</u>	<u>\$ 1,729,057</u>	<u>\$ 1,862,172</u>	<u>\$ (133,115)</u>	<u>\$ 531,187</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 621,865	\$ 497,105	\$ 454,587	\$ 42,518	\$ 124,760
02426 PER CAPITA FEE	425,100	441,923	421,024	20,899	(16,823)
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,606	38,201	30,391	7,810	(7,595)
06026 DIAGNOSTIC LABORATORY FEES	1,182,673	751,828	956,170	(204,342)	430,845
TOTAL BUDGET FUNDING	<u>\$ 2,260,244</u>	<u>\$ 1,729,057</u>	<u>\$ 1,862,172</u>	<u>\$ (133,115)</u>	<u>\$ 531,187</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.

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

The diagnostic laboratory-main lab is budgeted for \$2,260,244 and FTE in FY 2019. It is funded with 01100 general fund of \$621,865, 02426 per capita fee of \$425,100, federal funds of \$30,606, and 06026 diagnostic laboratory fees of \$1,182,673. Personal services are 72% expended with 86% of payrolls complete. Personal services expended as of May 2019 were \$189,853 lower than May 2018. Operations are 85% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$72,838 higher than May 2018. Overall, Diagnostic Laboratory-Main Lab total expenditures were \$133,115 lower than the same period last year. With 83% of the budget year lapsed, 76% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

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

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 75,308	\$ 73,467	\$ 65,645	\$ 7,822	\$ 3,521
61400 BENEFITS	33,989	34,705	28,561	6,144	(2,396)
TOTAL PERSONAL SERVICES	<u>109,297</u>	<u>108,172</u>	<u>94,206</u>	<u>13,966</u>	<u>1,125</u>
62000 OPERATIONS					
62100 CONTRACT	2,908	1,723	4,129	(2,406)	3,776
62200 SUPPLY	24,549	11,566	21,423	(9,857)	15,041
62300 COMMUNICATION	113	166	105	61	300
62400 TRAVEL	694	36	982	(946)	154
62500 RENT	6,387	4,508	2,547	1,961	(4,299)
62600 UTILITIES	3,620	3,080	3,344	(264)	(218)
62700 REPAIR & MAINT	4,408	2,836	8,260	(5,424)	4,859
62800 OTHER EXPENSES	8,406	8,598	6,970	1,628	(1,041)
TOTAL OPERATIONS	<u>51,085</u>	<u>32,513</u>	<u>47,760</u>	<u>(15,247)</u>	<u>18,572</u>
TOTAL	<u>\$ 160,382</u>	<u>\$ 140,685</u>	<u>\$ 141,966</u>	<u>\$ (1,281)</u>	<u>\$ 19,697</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 82,951	\$ 104,405	\$ 141,966	\$ (37,561)	\$ (21,454)
02701 MILK INSPECTION FEES	77,431	36,280	-	36,280	41,151
TOTAL BUDGETED FUNDS	<u>\$ 160,382</u>	<u>\$ 140,685</u>	<u>\$ 141,966</u>	<u>\$ (1,281)</u>	<u>\$ 19,697</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 2019, the Milk Laboratory budget is \$160,382, and has 1.50 FTE funded with milk inspection fees and general fund. Personal services budget is 99% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$13,966 higher than May 2018. Operations are 64% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$15,247 lower than May 2018. Overall, milk lab total expenditures were \$1,281 lower than the same period last year. The total milk lab budget is 88% expended with 83% 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
MAY 31, 2019**

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

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

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 210,821	\$ 173,743	\$ 162,022	\$ 11,721	\$ 37,078	
61400 BENEFITS	91,779	73,511	61,983	11,528	18,268	
TOTAL PERSONAL SERVICES	302,600	247,254	224,005	23,249	55,346	
62000 OPERATIONS						
62100 CONTRACT	7,734	3,414	4,142	(728)	4,320	
62200 SUPPLY	25,103	6,729	2,508	4,221	18,374	
62300 COMMUNICATION	6,480	4,338	3,568	770	2,142	
62400 TRAVEL	15,508	8,345	9,983	(1,638)	7,163	
62500 RENT	9,169	10,548	3,649	6,899	(1,379)	
62700 REPAIR & MAINT	4,771	4,196	768	3,428	575	
62800 OTHER EXPENSES	23,290	13,299	11,110	2,189	9,991	
TOTAL OPERATIONS	92,055	50,869	35,728	15,141	41,186	
TOTAL	\$ 394,655	\$ 298,123	\$ 259,733	\$ 38,390	\$ 96,532	
<u>BUDGETED FUNDS</u>						
02701 MILK INSPECTION FEES	\$ 371,310	\$ 288,494	\$ 247,355	\$ 41,139	82,816	
03032-2 SHELL EGG FEDERAL INSPECTION F	23,345	9,629	12,378	(2,749)	13,716	
TOTAL BUDGET FUNDING	\$ 394,655	\$ 298,123	\$ 259,733	\$ 38,390	\$ 96,532	

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 2019, the Milk and Egg Inspection program is budgeted \$394,655 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$371,310 and Shell Egg Federal Inspection Fees of \$23,345. The personal services budget is 82% expended with % of payrolls complete. Personal services expended as of May 2019 was \$23,249 higher than May 2018. Operations are 55% expended with 83% of the budget year lapsed. Overall, operation expenses as of May 2019 were \$15,141 higher than May 2018. Total Milk Inspection expenditures were \$38,390 higher than the same period last year. With 83% of the budget year lapsed, 76% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019 Budget	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	2.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 175,712	\$ 59,816	\$ 55,720	\$ 4,096	\$ 115,896
61102 OVERTIME	2,771	1,559	1,616	(57)	1,212
61400 BENEFITS	73,739	35,573	21,920	13,653	38,166
TOTAL PERSONAL SERVICES	252,222	96,948	79,256	17,692	155,274

62000 OPERATIONS

62100 CONTRACT	127,940	34,469	26,929	7,540	93,471
62200 SUPPLY	11,114	323	235	88	10,791
62800 OTHER EXPENSES	7,078	2,558	1,490	1,068	4,520
TOTAL OPERATIONS	146,132	37,350	28,654	8,696	108,782
TOTAL	\$ 398,354	\$ 134,298	\$ 107,910	\$ 26,388	\$ 264,056

BUDGETED FUNDS

02262 SHIELDED EGG GRADING FEES	\$ 398,354	\$ 134,298	\$ 107,910	\$ 26,388	\$ 264,056
TOTAL BUDGET FUNDING	\$ 398,354	\$ 134,298	\$ 107,910	\$ 26,388	\$ 264,056

The Shielded Egg Grading Program is budgeted \$398,354 with 2.50 FTE in FY 2019 and is funded with Egg Grading fees. Personal services budget is 38% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$17,692 higher than May 2018. Operations are 26% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$8,696 higher than May 2018. Overall, the Egg Grading program total expenditures were \$26,388 higher than the same period last year with 34% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019 Budget	Additional Federal Award	FY 2019 Budget	Year-to-Date Actual Expenses May FY 2019	Same Period Prior Year Actual Expenses May FY 2018	Year to Year Comparison	Balance of Budget Available

BUDGETED FTE 24.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 828,681	\$ 27,000	\$ 855,681	\$ 731,059	\$ 783,288	\$ (52,229)	\$ 124,622
61102 OVERTIME	36,768	-	36,768	29,522	30,209	(687)	7,246
61400 BENEFITS	421,581	18,000	439,581	376,475	348,541	27,934	63,106
TOTAL PERSONAL SERVICES	1,287,030	45,000	1,332,030	1,137,056	1,162,038	(24,982)	194,974
62000 OPERATIONS							
62100 CONTRACT	69,768	7,000	76,768	60,758	44,770	15,988	16,010
62200 SUPPLY	12,283	3,000	15,283	7,569	5,821	1,748	7,714
62300 COMMUNICATION	16,623	5,000	21,623	17,306	15,402	1,904	4,317
62400 TRAVEL	52,870	2,000	54,870	46,156	41,166	4,990	8,714
62500 RENT	145,106	30,000	175,106	139,485	124,506	14,979	35,621
62700 REPAIR & MAINT	13,936	15,763	29,699	1,105	2,715	(1,610)	28,594
62800 OTHER EXPENSES	298,991	35,000	333,991	274,991	225,892	49,099	59,000
TOTAL OPERATIONS	609,577	97,763	707,340	547,370	460,272	87,098	159,970
TOTAL EXPENDITURES	\$ 1,896,607	\$ 142,763	\$ 2,039,370	\$ 1,684,426	\$ 1,622,310	\$ 62,116	\$ 354,944
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 961,876	\$ -	\$ 961,876	\$ 857,674	\$ 834,829	\$ 22,845	\$ 104,202
02427 ANIMAL HEALTH FEES	5,717	-	5,717	-	-	-	5,717
03209 MEAT & POULTRY INSPECTION-FED	929,014	142,763	1,071,777	826,752	787,481	39,271	245,025
TOTAL BUDGET FUNDING	\$ 1,896,607	\$ 142,763	\$ 2,039,370	\$ 1,684,426	\$ 1,622,310	\$ 62,116	\$ 354,944

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.

FSIS granted the Department an additional \$142,763 for the current grant year.

Other Expenses category is \$120,169 higher than last because the indirect cost (IDC) expense charged to the federal program was recognized later in FY 2018 when the Federal quarterly report was completed. The Department is calculating IDC on a regular basis in FY 2019.

In FY 2019, Meat Inspection is budgeted \$1,896,607 with 24.50 FTE. The bureau is funded with general fund of \$961,876, Meat & Poultry Inspection-Fed of \$929,014 and \$5,717 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 85% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$24,982 lower than May 2018. Operations are 77% expended with 83% of the budget year

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
MAY 31, 2019**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		FY 2019 Budget	HB 03 Adjustment	FY 2019 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
					Actual Expenses May FY 2019	Prior Year Actual Expenses May FY 2018		

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES								
61100 SALARIES	\$ 1,930,184	\$ 247,300	\$ 2,177,484	\$ 1,901,046	\$ 1,860,232	\$ 40,814	\$ 276,438	
61200 OVERTIME	86,308	-	86,308	91,458	96,275	(4,817)	(5,150)	
61400 BENEFITS	942,336	123,700	1,066,036	909,844	816,816	93,028	156,192	
TOTAL PERSONAL SERVICES	<u>2,958,828</u>	<u>371,000</u>	<u>3,329,828</u>	<u>2,902,348</u>	<u>2,773,323</u>	<u>129,025</u>	<u>427,480</u>	
62000 OPERATIONS								
62100 CONTRACT	103,580	-	103,580	56,117	91,353	(35,236)	47,463	
62200 SUPPLY	113,191	-	113,191	60,346	72,831	(12,485)	52,845	
62300 COMMUNICATION	69,879	-	69,879	50,731	50,219	512	19,148	
62400 TRAVEL	29,234	-	29,234	18,667	23,256	(4,589)	10,567	
62500 RENT	168,167	-	168,167	141,256	114,918	26,338	26,911	
62600 UTILITIES	7,343	-	7,343	6,500	6,500	-	843	
62700 REPAIR & MAINT	27,891	-	27,891	29,496	16,318	13,178	(1,605)	
62800 OTHER EXPENSES	71,700	-	71,700	68,139	55,708	12,431	3,561	
TOTAL OPERATIONS	<u>590,985</u>	<u>-</u>	<u>590,985</u>	<u>431,252</u>	<u>431,103</u>	<u>149</u>	<u>159,733</u>	
TOTAL	<u>\$ 3,549,813</u>	<u>\$ 371,000</u>	<u>\$ 3,920,813</u>	<u>\$ 3,333,600</u>	<u>\$ 3,204,426</u>	<u>\$ 129,174</u>	<u>\$ 587,213</u>	
<u>BUDGETED FUNDS</u>								
02425 BRAND INSPECTION FEES	\$ 3,058,782	\$ -	\$ 3,058,782	\$ 2,983,576	\$ 2,759,482	\$ 224,094	\$ 75,206	
02426 PER CAPITA FEES	491,031	371,000	862,031	350,024	444,944	(94,920)	512,007	
TOTAL BUDGET FUNDING	<u>\$ 3,549,813</u>	<u>\$ 371,000</u>	<u>\$ 3,920,813</u>	<u>\$ 3,333,600</u>	<u>\$ 3,204,426</u>	<u>\$ 129,174</u>	<u>\$ 587,213</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 2019, Brands Enforcement is budgeted for \$3,549,813 with 53.11 FTE. It is funded with Brand Inspection Fees of \$3,058,782 and Per Capita Fees of \$491,031. Personal services budget is 87% expended with 86% of payrolls complete. Personal services expended as of May 2019 was \$129,025 higher than May 2018. Operations are 73% expended with 83% of the budget year lapsed. Operation expenses as of May 2019 were \$149 higher than May 2018. Overall, Brands Enforcement total expenditures were \$129,174 higher than the same period last year. With 83% of the budget year lapsed, 85% of the budget has been expended.

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**MONTANA DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE REPORT
MAY 31, 2019**

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

	FY 2018 as of May 31, 2018	FY 2019 as of May 31, 2019	Difference May 31 FY18 & FY19	Budgeted Revenue FY 2019
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 230,345	\$ 302,440	\$ 72,095	\$ 413,725
Re-Recorded Brands	425,979	425,980	1	464,705
Security Interest Filing Fee	78,691	22,165	(56,526)	47,500
Livestock Dealers License	103,516	101,301	(2,215)	76,764
Local Inspections	259,366	323,980	64,614	334,800
Market Inspection Fees	1,559,287	1,362,778	(196,509)	1,625,200
Investment Earnings	41,865	70,486	28,621	40,215
Other Revenues	105,062	73,557	(31,505)	17,225
Total Brands Division Revenue	\$ 2,804,111	\$ 2,682,687	\$ (121,424)	\$ 3,020,134
02426 Per Capita Fee (PCF)				
PCF - Current Reporting Period*	\$ 4,248,380	\$ 4,248,664	\$ 284	\$ 4,900,040
PCF - Prior year reporting period**	250,847	173,866	(76,981)	-
PCF - Deferred Revenue ***	4,804,437	-	(4,804,437)	-
Non Federal Indirect Cost Recovery	116,318	170,728	54,410	154,000
Federal Indirect Cost Recovery	155,348	184,393	29,045	219,930
Investment Earnings	85,379	171,291	85,912	72,645
Other Revenues	46	166	120	27,020
Total Per Capita Fee Revenue	\$ 9,660,755	\$ 4,949,108	\$ (4,711,647)	\$ 5,373,635
02427 Animal Health				
Books	\$ 5,745	\$ 13,140	\$ 7,395	\$ 8,600
Trich Tags	14,516	13,956	(560)	1,000
Animal Health Licenses & Permits	8,227	8,525	298	8,300
Investment Earnings	1,765	854	(911)	1,000
Other Revenues	1,807	869	(938)	1,000
Total Animal Health Revenue	\$ 30,295	\$ 36,490	\$ 5,284	\$ 19,900
02701 Milk Inspection				
Inspectors Assessment	\$ 355,647	\$ 316,395	\$ (39,252)	\$ 250,000
Investment Earnings	-	2,211	2,211	2,500
Total Milk Inspection	\$ 355,647	\$ 318,606	\$ (37,041)	\$ 252,500
02262 EGG GRADING				
Inspectors Assessment	\$ 104,319	\$ 113,087	\$ 8,768	\$ 150,000
Total EGG GRADING	\$ 104,319	\$ 113,087	\$ 8,768	\$ 150,000
06026 Diagnostic Lab Fees				
Lab Fees	\$ 869,931	\$ 856,727	\$ (13,204)	\$ 1,180,000
Other Revenues	1,091	825	(266)	4,000
	\$ 871,022	\$ 857,659	\$ (13,470)	\$ 1,184,000
Combined State Special Revenue Total	\$ 13,826,149	\$ 8,957,637	\$ (4,869,530)	\$ 10,000,169

* For the 2018 reporting period, the Department collected \$4,248,380 as of May 31, 2019. The Department has collected \$4,248,664 for the 2019 reporting period as of May 31, 2019 or \$284 more than the prior year.

** In FY 2019, the Department collected \$173,866 in PCF for year reporting periods before January 1, 2019. In FY 2018, the Department collected \$250,847 for reporting periods before the January 1, 2018.

*** Calendar year 2017 Per Capita Fee revenue was deferred to FY 2018. The 2017 biennium audit found that per capita fee must be recorded as revenue when received. The CY 2018 PCF revenue that was collected before June 30, 2018 was recorded as revenue in FY 2018. The amount that was deferred from FY 2017 to FY 2018 was \$4,804,437.

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 \$856,727 are for the period ending October 2018. At fiscal year end, revenues earned in June 2019 will be recorded in FY 2019. There were no laboratory fee revenue recorded in July, but there will be two months of laboratory fees reported in June 2019.

**MONTANA DEPARTMENT OF LIVESTOCK
PREDATOR CONTROL
PAYMENT ALLOCATION
FY 2020**

**DEPARTMENT OF LIVESTOCK
PREDATOR CONTROL - THREE COUNTY ALLOCATION
FY 2020**

Counties not covered by Wild Life Services

	PCF Billed	
Carter	\$ 162,509	
Powder River	171,795	
Richland	81,706	
Total PCF billed to three counties		\$ 416,010
Total Per Capita Fee billed		4,965,046
Percentage of PCF paid by the three counties		8.38%

Amount Available for Allocation	425,000
Percentage of PCF paid by the three counties	8.38%
Amount Allocated to the three counties	35,615

Budgeted Amount	425,000
Less Helicopter Insurance	(21,702)
Amount Allocated to the three counties	(35,615)
Amount Available for Wildlife Services	367,683

Counties not covered by Wild Life Services

	PCF Billed		County Allocation
Carter	\$ 162,509	39.06%	\$ 13,911
Powder River	171,795	41.30%	14,709
Richland	81,706	19.64%	6,995
	\$ 416,010	100.00%	\$ 35,615

**MONTANA DEPARTMENT OF LIVESTOCK
PER CAPITA HEAD COUNT REPORT
2009 TO 2019**

MONTANA DEPARTMENT OF LIVESTOCK

Livestock Reported 2009-2019

Livestock Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 as of 06/18/2019	Trending Graphics
Horses and Mules	75,443	73,003	73,148	73,812	73,485	71,630	73,334	63,724	57,532	55,087	52,786	
Cattle and Yaks	1,766,990	1,724,046	1,749,454	1,788,423	1,797,032	1,794,917	1,863,790	1,886,155	1,880,995	1,881,101	1,891,754	
Domestic Bison	7,822	6,725	9,118	9,669	7,864	8,235	8,154	7,827	7,369	8,980	12,349	
Sheep	194,024	178,578	172,141	171,052	177,041	168,197	170,995	159,997	155,011	155,532	151,469	
Swine	87,290	81,861	82,821	90,572	90,499	85,672	81,224	85,128	83,654	77,322	81,930	
Goats	6,604	6,705	6,049	6,478	6,391	6,194	6,776	6,855	7,165	7,348	7,698	
Poultry	368,828	397,998	444,977	451,477	487,099	456,149	474,835	517,185	654,085	755,626	878,572	
Bees (Honey Bees as of 01/2018)	45,533	46,693	46,590	45,929	51,014	50,192	50,974	58,837	55,244	49,285	49,588	
Alternative Livestock	1,187	1,229	1,173	888	771	748	802	578	571	583	612	
Ratites	136	127	106	117	184	116	110	93	130	94	88	
Llamas and Alpacas	1,907	1,800	1,954	1,927	1,955	1,901	1,785	1,567	1,411	1,285	1,098	