

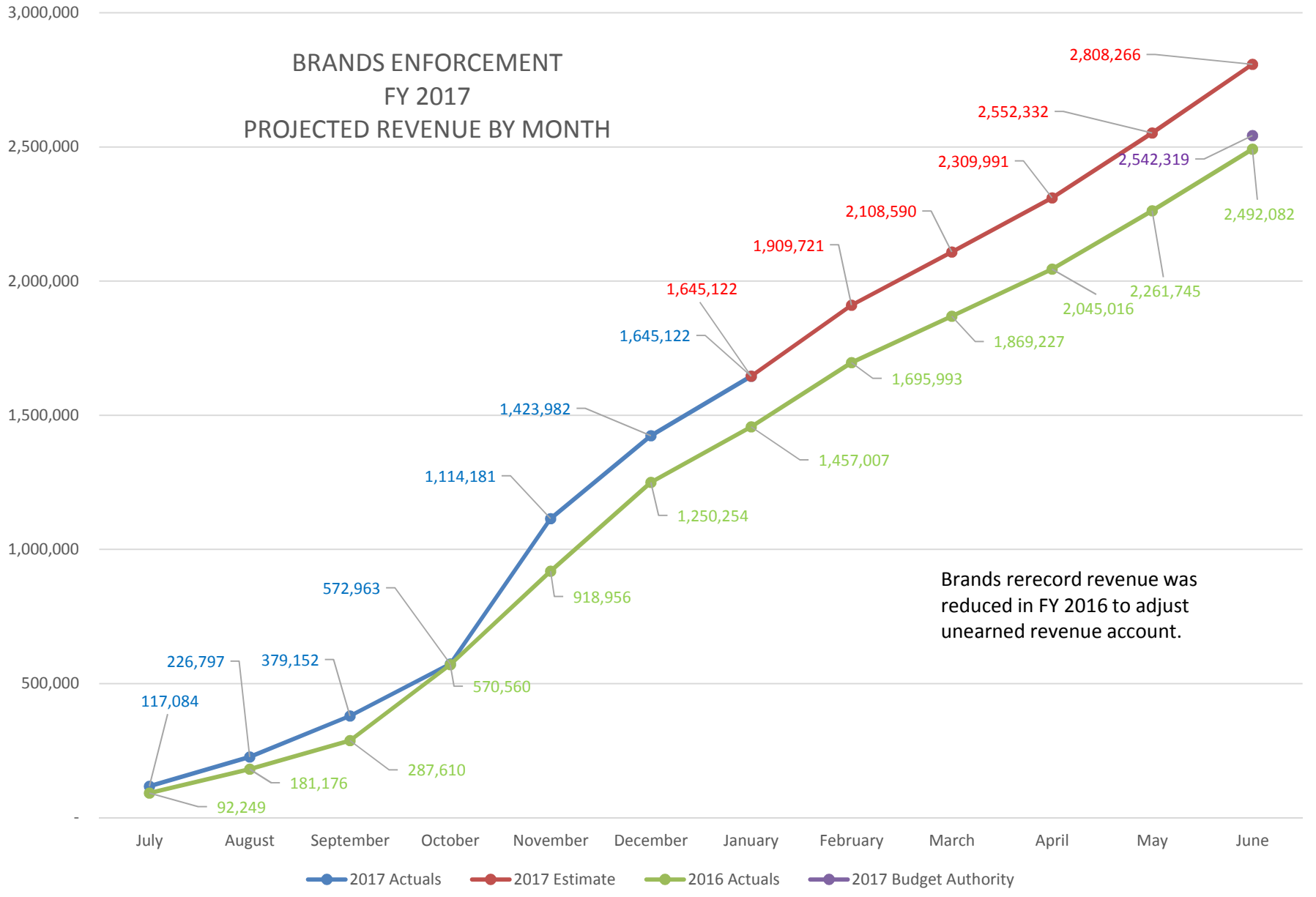
**DEPARTMENT OF LIVESTOCK  
STATE SPECIAL REVENUE COMPARISON FY 2017**

	FY 2016 as of January 31, 2016	FY 2017 as of January 31, 2017	Difference January 31, FY16 & FY17	Budgeted Revenue FY 2017
<b>Fund Description</b>				
<b>02425 Brands</b>				
New Brands & Transfers	\$ 94,661	\$ 139,116	\$ 44,455	\$ 213,000
Re-Recorded Brands	135,537	271,080	135,543	464,704
Security Interest Filing Fee	28,549	15,366	(13,183)	53,000
Livestock Dealers License	7,926	12,719	4,793	45,000
Local Inspections	195,761	185,605	(10,156)	267,533
Market Inspection Fees	943,989	969,902	25,913	1,394,467
Other Revenues	50,580	51,334	754	104,615
<b>Total Brands Division Revenue</b>	<b>\$ 1,457,003</b>	<b>\$ 1,645,122</b>	<b>\$ 188,119</b>	<b>\$ 2,542,319</b>
<b>02426 Per Capita Fee</b>				
Livestock Taxes - Per Capita Fees	\$ 4,463,895	\$ 4,813,213	\$ 349,318	\$ 4,555,000
Non Federal Indirect Cost Recovery	90,946	72,099	(18,847)	95,000
Federal Indirect Cost Recovery	133,876	70,271	(63,605)	95,000
Other Revenues	1,236	22,424	21,188	11,822
<b>Total Per Capita Fee Revenue</b>	<b>\$ 4,689,953</b>	<b>\$ 4,978,007</b>	<b>\$ 288,054</b>	<b>\$ 4,756,822</b>
<b>02427 Animal Health</b>				
Laboratory Fees	\$ 484,796	\$ 474,310	\$ (10,486)	\$ 1,037,000
Finance Charges	102	388	286	-
Books	10,195	5,133	(5,062)	-
Animal Health Licenses & Permits	6,700	7,363	663	25,000
Other Revenues	7,781	7,336	(445)	23,630
<b>Total Animal Health Revenue</b>	<b>\$ 509,574</b>	<b>\$ 494,530</b>	<b>\$ (15,044)</b>	<b>\$ 1,085,630</b>
<b>02701 Milk Inspection</b>				
Inspectors Assessment	\$ 218,242	\$ 217,334	\$ (908)	\$ 555,000
<b>Total Milk Inspection</b>	<b>\$ 218,242</b>	<b>\$ 217,334</b>	<b>\$ (908)</b>	<b>\$ 555,000</b>
<b>Combined State Special Revenue Total</b>	<b>\$ 6,874,772</b>	<b>\$ 7,334,993</b>	<b>\$ 460,221</b>	<b>\$ 8,939,771</b>

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

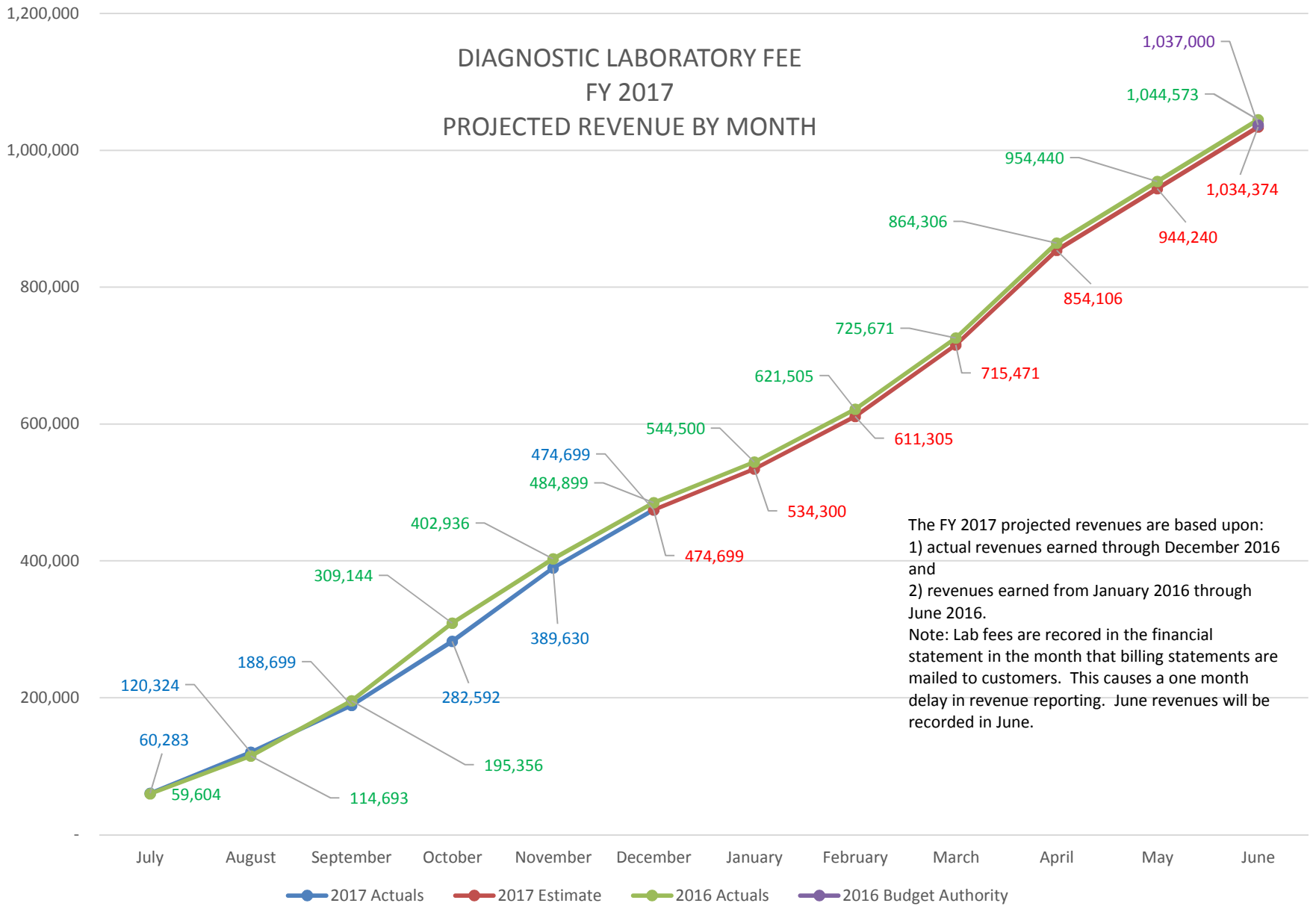
Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$474,310 are for the period ending December 2016. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

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



Brands rerecord revenue was reduced in FY 2016 to adjust unearned revenue account.

### DIAGNOSTIC LABORATORY FEE FY 2017 PROJECTED REVENUE BY MONTH



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

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

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

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 2,894,578	\$ 3,206,818	\$ 6,101,396	\$ 6,342,649	\$ 241,253
61200 OVERTIME	67,750	-	67,750	65,730	(2,020)
61300 OTHER/PER DIEM	2,600	4,750	7,350	8,200	850
61400 BENEFITS	1,332,544	1,299,295	2,631,839	2,690,434	58,595
<b>TOTAL PERSONAL SERVICES</b>	<b>4,297,472</b>	<b>4,510,863</b>	<b>8,808,335</b>	<b>9,107,013</b>	<b>298,678</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	749,634	490,130	1,239,764	1,349,251	109,487
62200 SUPPLY	335,422	370,728	706,150	796,673	90,523
62300 COMMUNICATION	109,385	100,689	210,074	212,184	2,110
62400 TRAVEL	71,257	62,621	133,878	173,017	39,139
62500 RENT	225,278	180,477	405,755	450,298	44,543
62600 UTILITIES	32,418	25,716	58,134	52,614	(5,520)
62700 REPAIR & MAINT	106,318	67,954	174,272	176,314	2,042
62800 OTHER EXPENSES	234,600	251,949	486,549	530,323	43,774
<b>TOTAL OPERATIONS</b>	<b>1,864,312</b>	<b>1,550,264</b>	<b>3,414,576</b>	<b>3,740,674</b>	<b>326,098</b>
<b>63000 EQUIPMENT</b>					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
<b>TOTAL EQUIPMENT</b>	<b>-</b>	<b>9,395</b>	<b>9,395</b>	<b>13,000</b>	<b>3,605</b>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	111,247	282,017	393,264	513,481	120,217
<b>TOTAL TRANSFERS</b>	<b>111,247</b>	<b>282,017</b>	<b>393,264</b>	<b>513,481</b>	<b>120,217</b>
<b>69000 CAPITAL LEASES</b>					
69000 LEASES	8,340	6,917	15,257	19,967	4,710
<b>TOTAL LEASES</b>	<b>8,340</b>	<b>6,917</b>	<b>15,257</b>	<b>19,967</b>	<b>4,710</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,281,371</b>	<b>\$ 6,359,456</b>	<b>\$ 12,640,827</b>	<b>\$ 13,394,135</b>	<b>\$ 753,308</b>

**BUDGETED FUNDS**

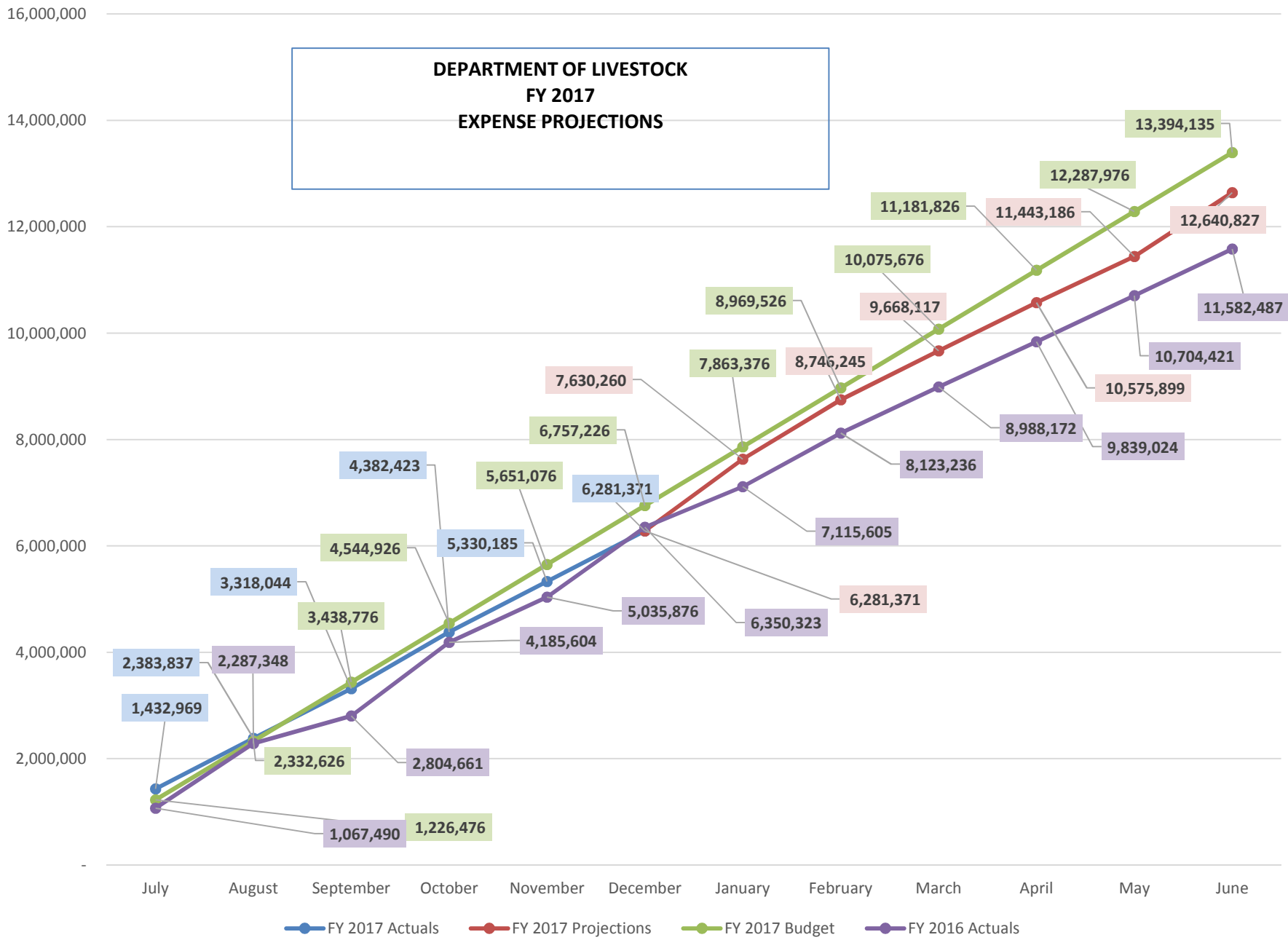
01100 GENDERAL FUND	\$ 1,169,908	\$ 1,645,134	\$ 2,815,042	\$ 2,763,068	\$ (51,974)
02262 SHIELDED EGG GRADING FEES	69,888	72,391	142,279	280,060	137,781
02425 BRAND INSPECTION FEES	1,832,789	709,530	2,542,319	2,542,319	-
02426 PER CAPITA FEE	1,188,636	2,498,741	3,687,377	4,270,971	583,594
02427 ANIMAL HEALTH	996,783	45,935	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	144,308	194,510	338,818	338,537	(281)
02817 MILK CONTROL	140,604	119,629	260,233	284,372	24,139
03209 MEAT & POULTRY INSPECTION	423,273	450,560	873,833	827,163	(46,670)
03032-1 NATIONAL LAB NETWORK	35,526	23,907	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE:	10,708	8,544	19,252	21,341	2,089
03427 FEDERAL UMBRELLA PROGRAM	268,948	590,575	859,523	964,153	104,630
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 6,281,371</b>	<b>\$ 6,359,456</b>	<b>\$ 12,640,827</b>	<b>\$ 13,394,135</b>	<b>\$ 753,308</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.

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. Payouts for employees age 62 and over are included in the projections and are estimated to be \$354,800 to June 30, 2017.

**DEPARTMENT OF LIVESTOCK  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b>	13.00				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 352,601	\$ 336,328	\$ 688,929	\$ 701,117	\$ 12,188
61300 OTHER/PER DIEM	1,400	3,000	4,400	4,600	\$ 200
61400 BENEFITS	141,459	140,325	281,784	278,194	(3,590)
<b>TOTAL PERSONAL SERVICES</b>	<u>495,460</u>	<u>479,653</u>	<u>975,113</u>	<u>983,911</u>	<u>8,798</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	55,139	102,959	158,098	169,758	11,660
62200 SUPPLY	24,001	28,958	52,959	115,039	62,080
62300 COMMUNICATION	9,977	10,105	20,082	32,640	12,558
62400 TRAVEL	6,408	10,638	17,046	26,045	8,999
62500 RENT	77,554	92,221	169,775	158,121	(11,654)
62700 REPAIR & MAINT	380	277	657	12,761	12,104
62800 OTHER EXPENSES	6,298	7,375	13,673	19,637	5,964
<b>TOTAL OPERATIONS</b>	<u>179,757</u>	<u>252,533</u>	<u>432,290</u>	<u>534,001</u>	<u>101,711</u>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	95,326	938	96,264	87,481	(8,783)
<b>TOTAL TRANSFERS</b>	<u>95,326</u>	<u>938</u>	<u>96,264</u>	<u>87,481</u>	<u>(8,783)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 770,543</u>	<u>\$ 733,124</u>	<u>\$ 1,503,667</u>	<u>\$ 1,605,393</u>	<u>\$ 101,726</u>
<b>BUDGETED FUNDS</b>					
02426 PER CAPITA	\$ 770,543	\$ 733,124	\$ 1,503,667	\$ 1,605,393	\$ 101,726
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 770,543</u>	<u>\$ 733,124</u>	<u>\$ 1,503,667</u>	<u>\$ 1,605,393</u>	<u>\$ 101,726</u>

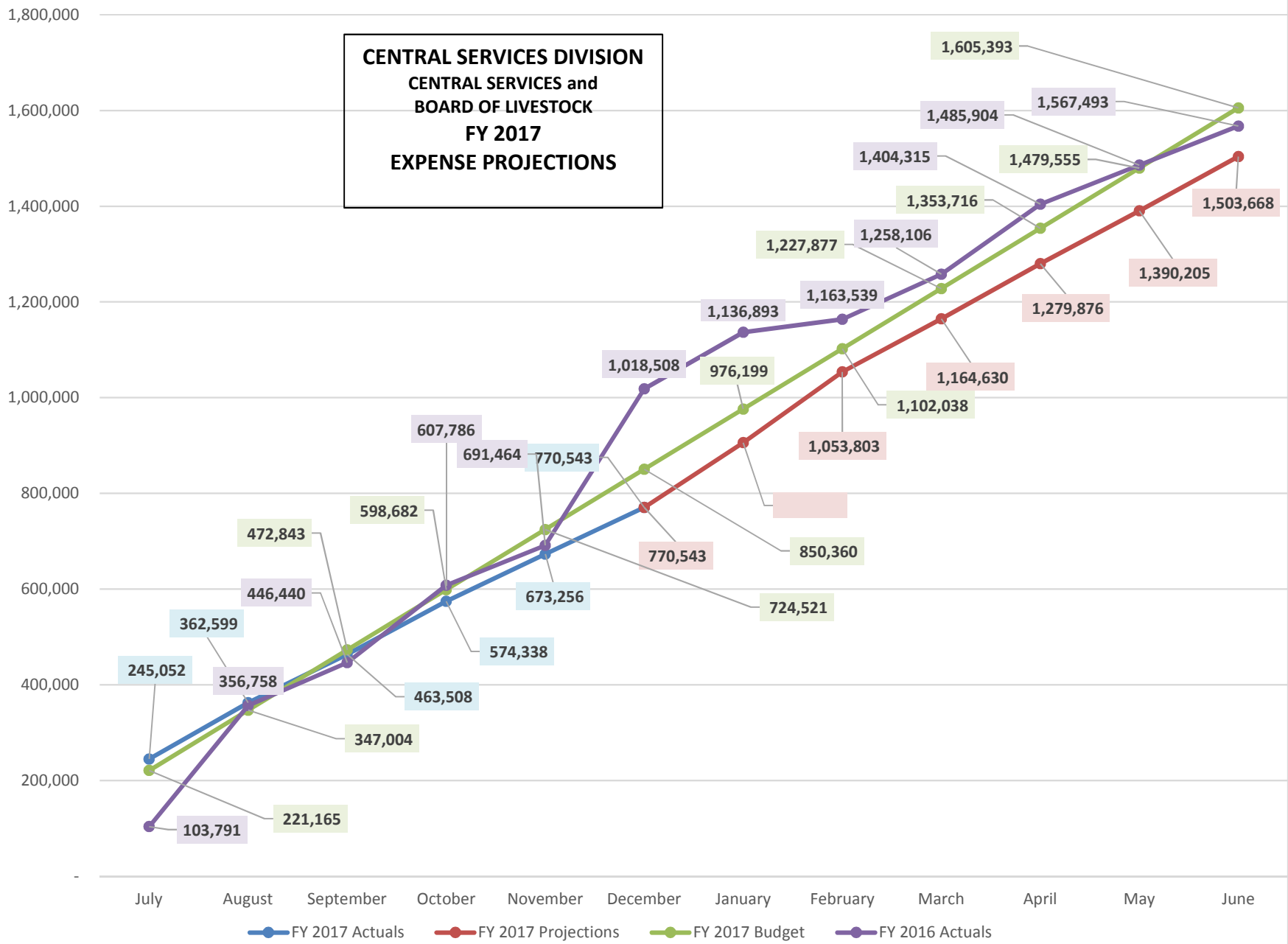
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. SB 418 payplan of \$46,993 and the pay increase to the 2014 market have been included in the projection.

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 \$2,800 to June 30, 2017.

In transfers, the total expenditure is expected to be the 2% collection fee to Department of Revenue for the collection on the Per Capita Fee.

**CENTRAL SERVICES DIVISION  
CENTRAL SERVICES and  
BOARD OF LIVESTOCK  
FY 2017  
EXPENSE PROJECTIONS**



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

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

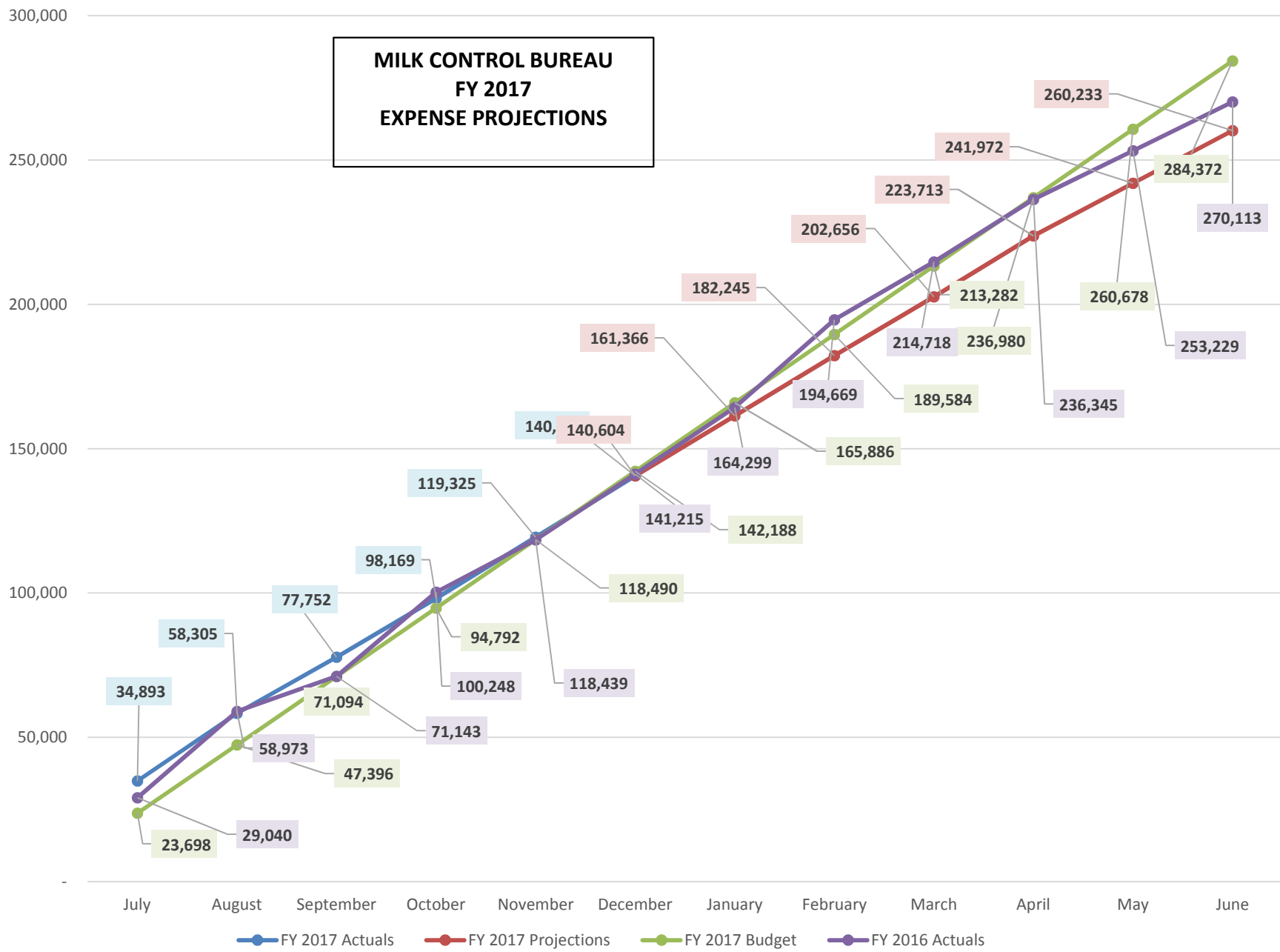
	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b> 3.00					
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 83,721	\$ 71,291	\$ 155,012	\$ 162,656	\$ 7,644
61300 OTHER/PER DIEM	800	500	1,300	1,950	650
61400 BENEFITS	33,820	24,827	58,647	57,538	(1,109)
TOTAL PERSONAL SERVICES	<u>118,341</u>	<u>96,618</u>	<u>214,959</u>	<u>222,144</u>	<u>7,185</u>
62000 OPERATIONS					
62100 CONTRACT	8,679	8,296	16,975	29,575	12,600
62200 SUPPLY	1,610	1,725	3,335	3,652	317
62300 COMMUNICATION	1,965	2,016	3,981	4,347	366
62400 TRAVEL	3,673	3,241	6,914	11,341	4,427
62500 RENT	4,443	4,443	8,886	8,870	(16)
62700 REPAIR & MAINT	147	254	401	508	107
62800 OTHER EXPENSES	1,746	3,036	4,782	3,935	(847)
TOTAL OPERATIONS	<u>22,263</u>	<u>23,011</u>	<u>45,274</u>	<u>62,228</u>	<u>16,954</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 140,604</u>	<u>\$ 119,629</u>	<u>\$ 260,233</u>	<u>\$ 284,372</u>	<u>\$ 24,139</u>
<b>BUDGETED FUNDS</b>					
02817 MILK CONTROL	\$ 140,604	\$ 119,629	\$ 260,233	\$ 284,372	\$ 24,139
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 140,604</u>	<u>\$ 119,629</u>	<u>\$ 260,233</u>	<u>\$ 284,372</u>	<u>\$ 24,139</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five 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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.



**MILK CONTROL BUREAU  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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**BUDGETED FTE** 1.00

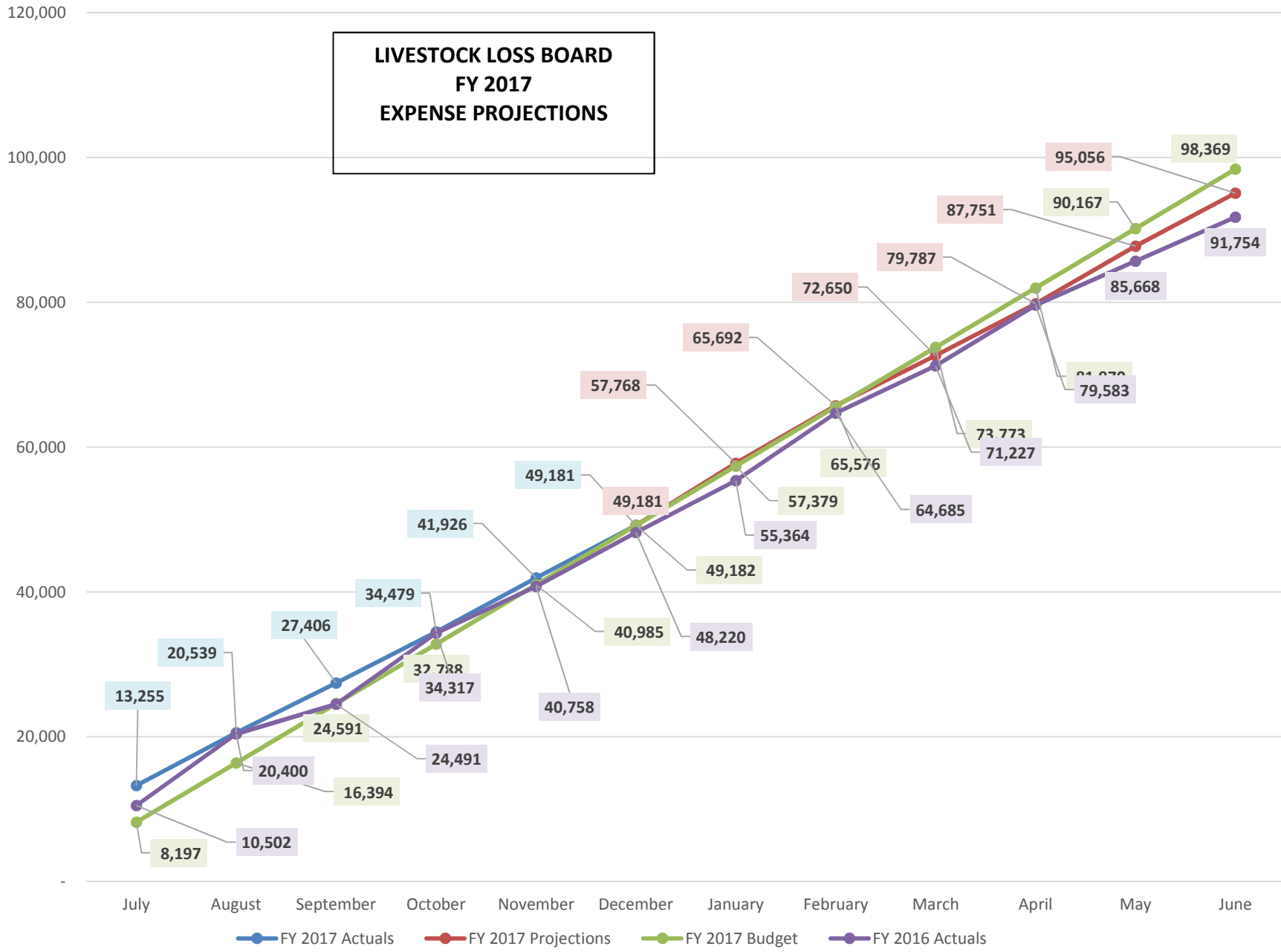
**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 29,500	\$ 26,599	\$ 56,099	\$ 58,854	\$ 2,755
61300 OTHER/PER DIEM	400	1,250	1,650	1,650	-
61400 BENEFITS	11,816	9,889	21,705	20,769	(936)
<b>TOTAL PERSONAL SERVICES</b>	<u>41,716</u>	<u>37,738</u>	<u>79,454</u>	<u>81,273</u>	<u>1,819</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	610	413	1,023	866	(157)
62200 SUPPLY	510	512	1,022	1,420	398
62300 COMMUNICATION	1,130	1,463	2,593	3,000	407
62400 TRAVEL	1,764	1,725	3,489	5,160	1,671
62500 RENT	2,754	3,733	6,487	5,500	(987)
62700 REPAIR & MAINT	23	17	40	150	110
62800 OTHER EXPENSES	674	274	948	1,000	52
<b>TOTAL OPERATIONS</b>	<u>7,465</u>	<u>8,137</u>	<u>15,602</u>	<u>17,096</u>	<u>1,494</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 49,181</u>	<u>\$ 45,875</u>	<u>\$ 95,056</u>	<u>\$ 98,369</u>	<u>\$ 3,313</u>
<b>BUDGETED FUNDS</b>					
01100 GENERAL FUND	\$ 49,181	\$ 45,875	\$ 95,056	\$ 98,369	\$ 3,313
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 49,181</u>	<u>\$ 45,875</u>	<u>\$ 95,056</u>	<u>\$ 98,369</u>	<u>\$ 3,313</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five 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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**LIVESTOCK LOSS BOARD  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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**BUDGETED FTE 20.01**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 426,327	\$ 482,423	\$ 908,750	\$ 898,196	\$ (10,554)
61400 BENEFITS	191,884	211,591	403,475	410,586	7,111
TOTAL PERSONAL SERVICES	<u>618,211</u>	<u>694,014</u>	<u>1,312,225</u>	<u>1,308,782</u>	<u>(3,443)</u>
62000 OPERATIONS					
62100 CONTRACT	35,994	41,013	77,007	88,767	11,760
62200 SUPPLY	224,371	228,789	453,160	436,401	(16,759)
62300 COMMUNICATION	17,726	14,581	32,307	28,541	(3,766)
62400 TRAVEL	5,875	1,053	6,928	6,012	(916)
62500 RENT	1,328	465	1,793	7,949	6,156
62600 UTILITIES	23,344	23,551	46,895	40,483	(6,412)
62700 REPAIR & MAINT	55,748	20,278	76,026	67,354	(8,672)
62800 OTHER EXPENSES	63,254	39,783	103,037	126,149	23,112
TOTAL OPERATIONS	<u>427,640</u>	<u>369,513</u>	<u>797,153</u>	<u>801,656</u>	<u>4,503</u>
69000 CAPITAL LEASES					
69000 LEASES	8,340	6,917	15,257	19,967	4,710
TOTAL LEASES	<u>8,340</u>	<u>6,917</u>	<u>15,257</u>	<u>19,967</u>	<u>4,710</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,054,191</u></b>	<b><u>\$ 1,070,444</u></b>	<b><u>\$ 2,124,635</u></b>	<b><u>\$ 2,130,405</u></b>	<b><u>\$ 5,770</u></b>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 66	\$ 763,104	\$ 763,170	\$ 763,170	\$ -
02426 PER CAPITA FEE	21,816	243,216	265,032	270,802	5,770
02427 ANIMAL HEALTH LAB FEES	996,783	40,217	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	35,526	23,907	59,433	59,433	-
<b>TOTAL BUDGET FUNDING</b>	<b><u>\$ 1,054,191</u></b>	<b><u>\$ 1,070,444</u></b>	<b><u>\$ 2,124,635</u></b>	<b><u>\$ 2,130,405</u></b>	<b><u>\$ 5,770</u></b>

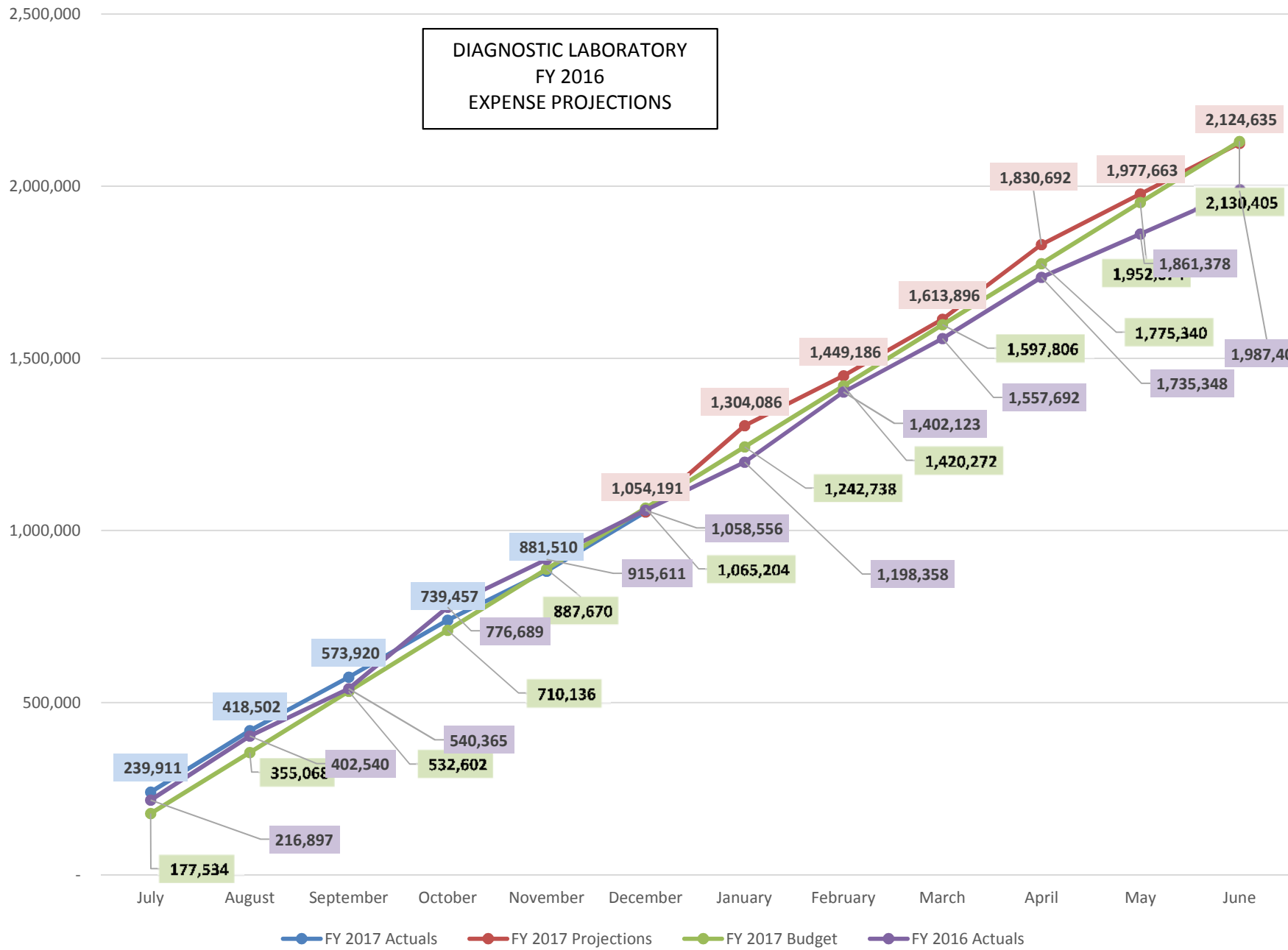
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five months.

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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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

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 \$101,400 to June 30, 2017.

DIAGNOSTIC LABORATORY  
FY 2016  
EXPENSE PROJECTIONS



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

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

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

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

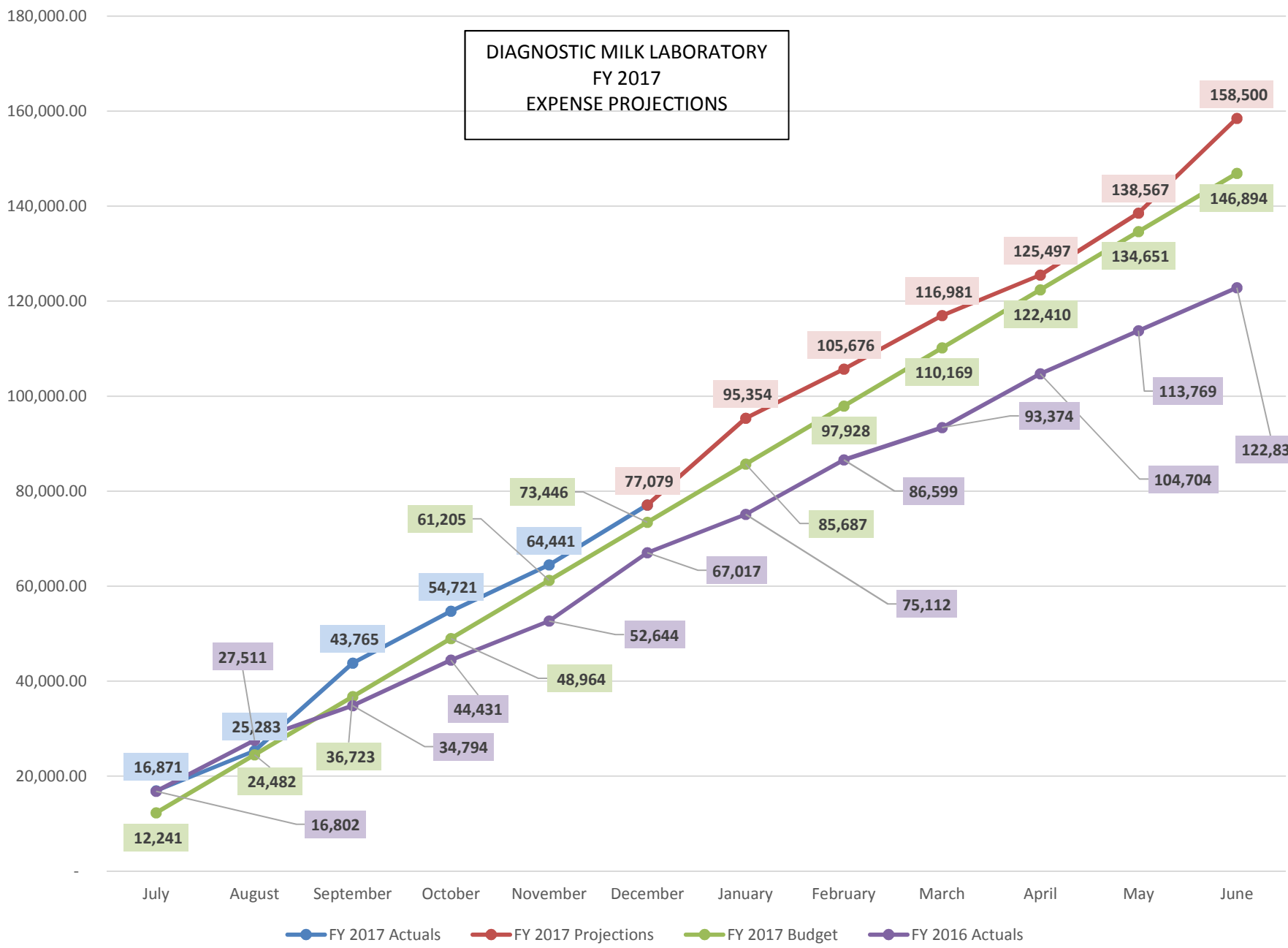
<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 26,923	\$ 33,022	\$ 59,945	\$ 65,730	\$ 5,785
61400 BENEFITS	11,216	12,263	23,479	27,037	3,558
<b>TOTAL PERSONAL SERVICES</b>	<b>38,139</b>	<b>45,285</b>	<b>83,424</b>	<b>92,767</b>	<b>9,343</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	4,504	4,714	9,218	7,100	(2,118)
62200 SUPPLY	19,752	17,428	37,180	33,127	(4,053)
62300 COMMUNICATION	490	602	1,092	1,000	(92)
62400 TRAVEL	73	750	823	1,500	677
62500 RENT	-	59	59	-	(59)
62600 UTILITIES	2,574	2,165	4,739	-	(4,739)
62700 REPAIR & MAINT	6,331	6,069	12,400	8,300	(4,100)
62800 OTHER EXPENSES	5,216	4,349	9,565	3,100	(6,465)
<b>TOTAL OPERATIONS</b>	<b>38,940</b>	<b>36,136</b>	<b>75,076</b>	<b>54,127</b>	<b>(20,949)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 77,079</b>	<b>\$ 81,421</b>	<b>\$ 158,500</b>	<b>\$ 146,894</b>	<b>\$ (11,606)</b>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 77,079	\$ 81,421	\$ 158,500	\$ 146,894	\$ (11,606)
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 77,079</b>	<b>\$ 81,421</b>	<b>\$ 158,500</b>	<b>\$ 146,894</b>	<b>\$ (11,606)</b>

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

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

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

DIAGNOSTIC MILK LABORATORY  
FY 2017  
EXPENSE PROJECTIONS



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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**BUDGETED FTE** 8.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 218,407	\$ 167,978	\$ 386,385	\$ 413,788	\$ 27,403
61400 BENEFITS	86,809	68,566	155,375	167,215	11,840
<b>TOTAL PERSONAL SERVICES</b>	<b>305,216</b>	<b>236,544</b>	<b>541,760</b>	<b>581,003</b>	<b>39,243</b>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	17,704	17,081	34,785	76,314	41,529
62200 SUPPLY	11,551	5,039	16,590	13,011	(3,579)
62300 COMMUNICATION	21,439	19,514	40,953	37,423	(3,530)
62400 TRAVEL	3,707	1,065	4,772	1,964	(2,808)
62500 RENT	3,760	2,132	5,892	3,900	(1,992)
62600 UTILITIES	-	-	-	-	-
62700 REPAIR & MAINT	26,302	522	26,824	20,500	(6,324)
62800 OTHER EXPENSES	6,598	7,318	13,916	12,641	(1,275)
<b>TOTAL OPERATIONS</b>	<b>91,061</b>	<b>52,671</b>	<b>143,732</b>	<b>165,753</b>	<b>22,021</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 396,277</b>	<b>\$ 289,215</b>	<b>\$ 685,492</b>	<b>\$ 746,756</b>	<b>\$ 61,264</b>

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

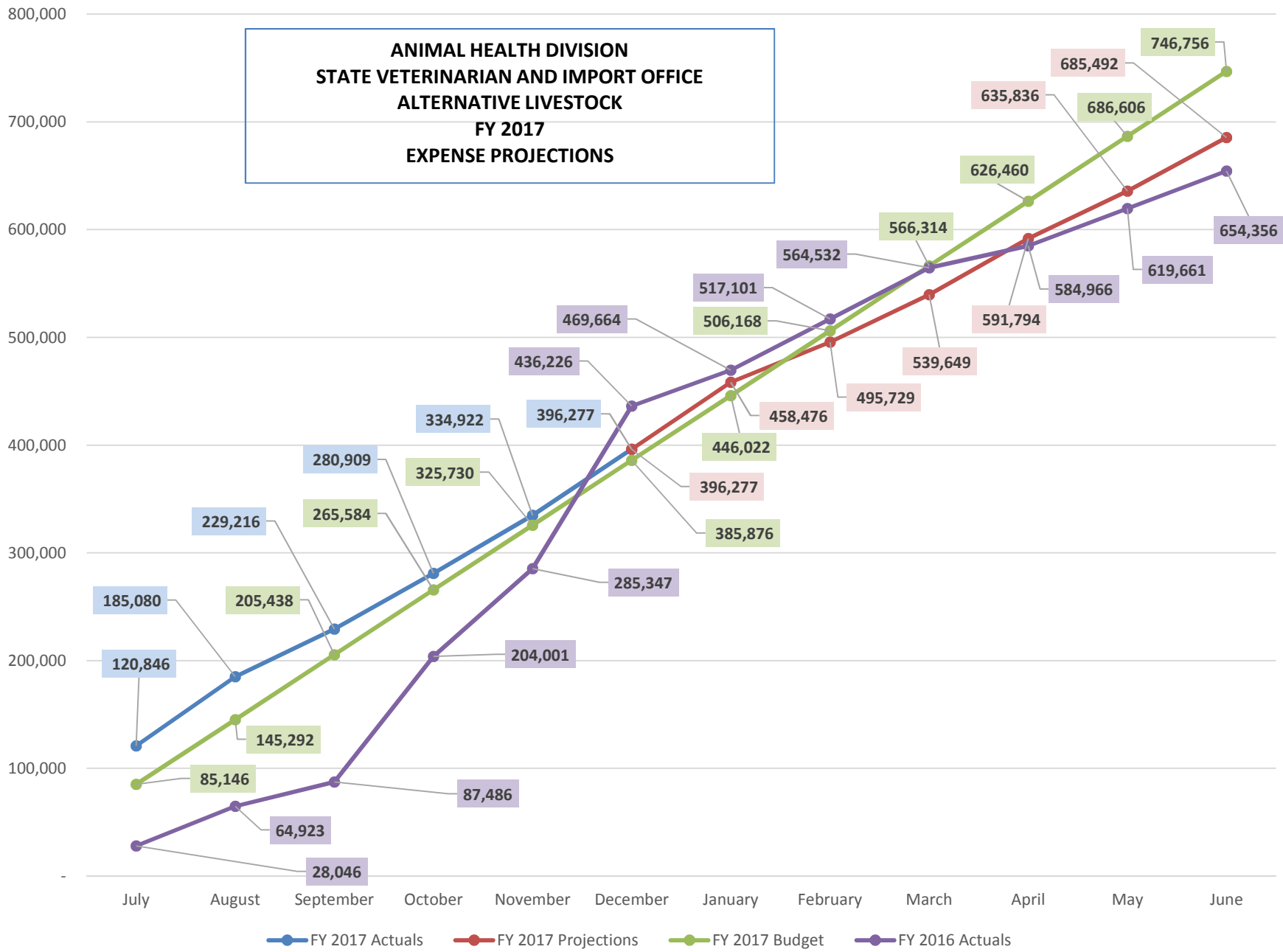
The personal services projections include SB 418 pay plan increase.

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

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 \$900 to June 30, 2017.



**ANIMAL HEALTH DIVISION  
STATE VETERINARIAN AND IMPORT OFFICE  
ALTERNATIVE LIVESTOCK  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Fiscal Year-to- Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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**BUDGETED FTE** 2.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

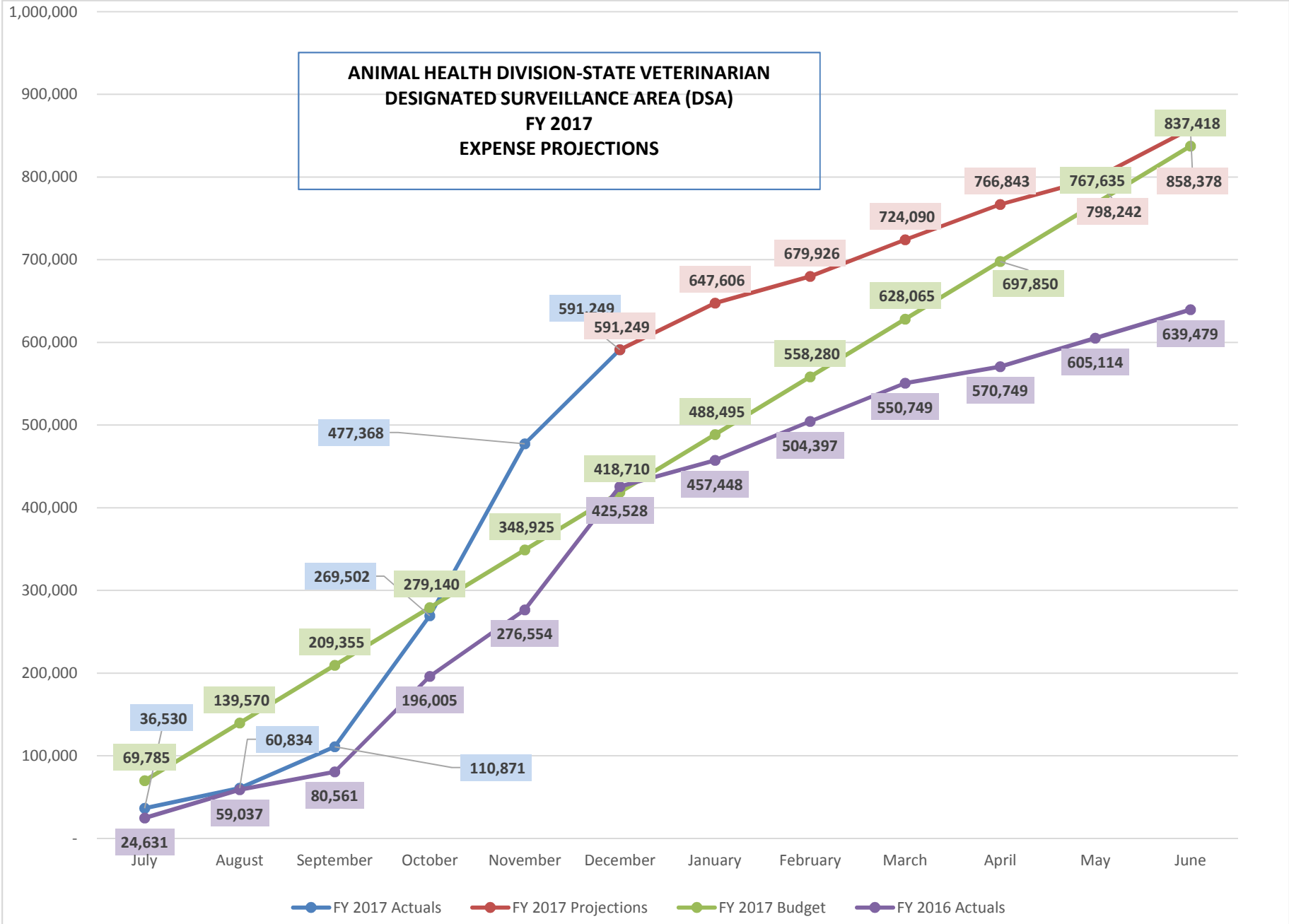
<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 60,468	\$ 58,472	\$ 118,940	\$ 127,074	\$ 8,134
61400 BENEFITS	23,182	20,521	43,703	43,893	190
<b>TOTAL PERSONAL SERVICES</b>	<u>83,650</u>	<u>78,993</u>	<u>162,643</u>	<u>170,967</u>	<u>8,324</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	500,542	181,700	682,242	649,057	(33,185)
62200 SUPPLY	1,422	3,586	5,008	4,665	(343)
62300 COMMUNICATION	1,747	1,269	3,016	3,332	316
62400 TRAVEL	2,916	867	3,783	7,997	4,214
62500 RENT	-	59	59	50	(9)
62700 REPAIR & MAINT	460	39	499	150	(349)
62800 OTHER EXPENSES	512	616	1,128	1,200	72
<b>TOTAL OPERATIONS</b>	<u>507,599</u>	<u>188,136</u>	<u>695,735</u>	<u>666,451</u>	<u>(29,284)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 591,249</u>	<u>\$ 267,129</u>	<u>\$ 858,378</u>	<u>\$ 837,418</u>	<u>\$ (20,960)</u>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENERAL FUND	\$ 591,249	\$ 267,129	\$ 858,378	\$ 837,418	\$ (20,960)
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 591,249</u>	<u>\$ 267,129</u>	<u>\$ 858,378</u>	<u>\$ 837,418</u>	<u>\$ (20,960)</u>

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

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

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

**ANIMAL HEALTH DIVISION-STATE VETERINARIAN  
DESIGNATED SURVEILLANCE AREA (DSA)  
FY 2017  
EXPENSE PROJECTIONS**



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

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

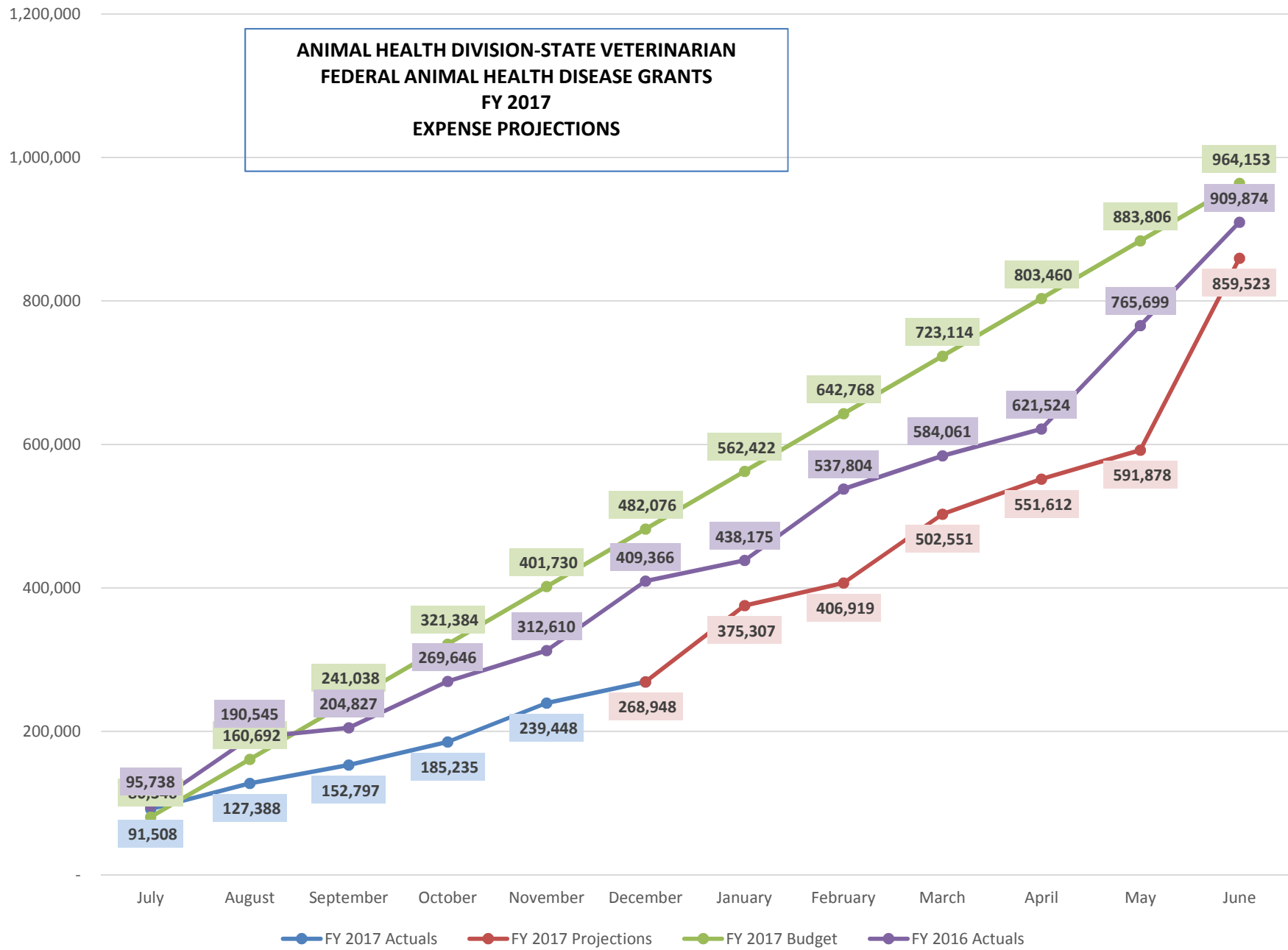
	Year-TO-Date				
	Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b>	3.75				
<b><u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u></b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 90,064	\$ 107,957	\$ 198,021	\$ 281,781	\$ 83,760
61400 BENEFITS	38,461	41,146	79,607	111,040	31,433
TOTAL PERSONAL SERVICES	<u>128,525</u>	<u>149,103</u>	<u>277,628</u>	<u>392,821</u>	<u>115,193</u>
62000 OPERATIONS					
62100 CONTRACT	35,294	74,884	110,178	61,732	(48,446)
62200 SUPPLY	5,305	15,723	21,028	26,000	4,972
62300 COMMUNICATION	4,225	4,308	8,533	7,300	(1,233)
62400 TRAVEL	4,063	8,343	12,406	16,500	4,094
62500 RENT	51,108	9,087	60,195	88,000	27,805
62700 REPAIR & MAINT	4,251	6,168	10,419	9,800	(619)
62800 OTHER EXPENSES	20,256	32,485	52,741	52,000	(741)
TOTAL OPERATIONS	<u>124,502</u>	<u>150,998</u>	<u>275,500</u>	<u>261,332</u>	<u>(14,168)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	<u>-</u>	<u>9,395</u>	<u>9,395</u>	<u>13,000</u>	<u>3,605</u>
68000 TRANSFERS					
68000 TRANSFERS	15,921	281,079	297,000	297,000	-
TOTAL TRANSFERS	<u>15,921</u>	<u>281,079</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 268,948</u>	<u>\$ 590,575</u>	<u>\$ 859,523</u>	<u>\$ 964,153</u>	<u>\$ 104,630</u>
<b><u>BUDGETED FUNDS</u></b>					
03427 AH FEDERAL UMBRELLA	\$ 268,948	\$ 590,575	\$ 859,523	\$ 964,153	\$ 104,630
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 268,948</u>	<u>\$ 590,575</u>	<u>\$ 859,523</u>	<u>\$ 964,153</u>	<u>\$ 104,630</u>

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

**ANIMAL HEALTH DIVISION-STATE VETERINARIAN  
FEDERAL ANIMAL HEALTH DISEASE GRANTS  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b>	4.75				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
<b>61000 PERSONAL SERVICES</b>					
61100 SALARIES	\$ 90,879	\$ 131,009	\$ 221,888	\$ 218,535	\$ (3,353)
61400 BENEFITS	39,539	47,545	87,084	85,761	(1,323)
<b>TOTAL PERSONAL SERVICES</b>	<u>130,418</u>	<u>178,554</u>	<u>308,972</u>	<u>304,296</u>	<u>(4,676)</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	2,939	1,017	3,956	4,600	644
62200 SUPPLY	4,533	3,118	7,651	15,977	8,326
62300 COMMUNICATION	2,892	3,228	6,120	6,000	(120)
62400 TRAVEL	5,670	6,985	12,655	12,388	(267)
62500 RENT	2,117	2,592	4,709	5,000	291
62700 REPAIR & MAINT	1,825	1,568	3,393	2,200	(1,193)
62800 OTHER EXPENSES	4,622	5,992	10,614	14,417	3,803
<b>TOTAL OPERATIONS</b>	<u>24,598</u>	<u>24,500</u>	<u>49,098</u>	<u>60,582</u>	<u>11,484</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 155,016</u>	<u>\$ 203,054</u>	<u>\$ 358,070</u>	<u>\$ 364,878</u>	<u>\$ 6,808</u>
<b>BUDGETED FUNDS</b>					
02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	144,308	194,510	338,818	338,537	(281)
03032-2 SHELL EGG FEDERAL INSPECTION FEES	10,708	8,544	19,252	21,341	2,089
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 155,016</u>	<u>\$ 203,054</u>	<u>\$ 358,070</u>	<u>\$ 364,878</u>	<u>\$ 6,808</u>

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

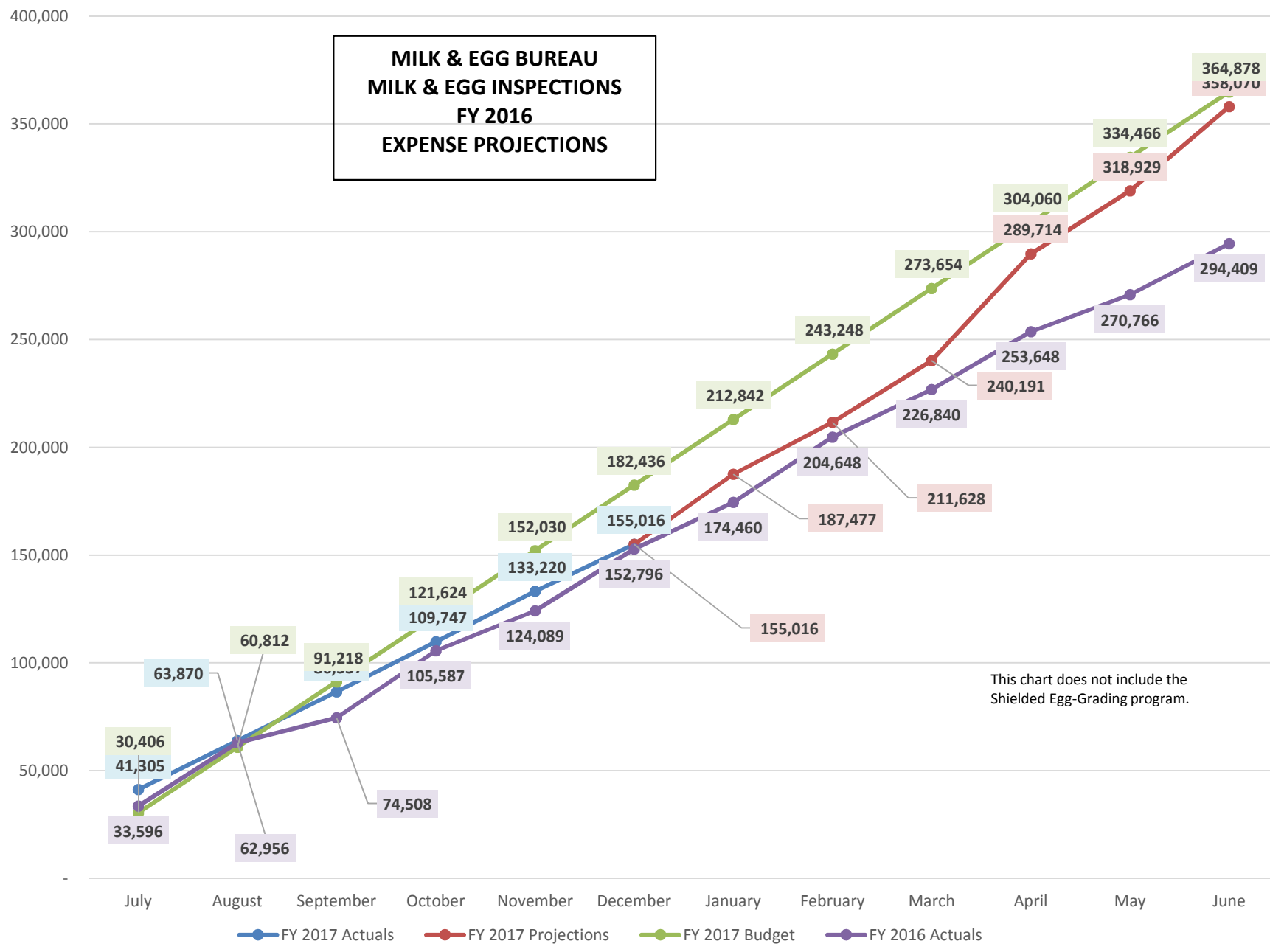
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five months.

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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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. Payouts for employees age 62 and over are included in the projections and are estimated to be \$25,500 to June 30, 2017.

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

**MILK & EGG BUREAU  
MILK & EGG INSPECTIONS  
FY 2016  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b>	2.50				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 38,665	\$ 42,118	\$ 80,783	\$ 101,078	\$ 20,295
61200 OVERTIME	1,376	-	1,376	-	(1,376)
61400 BENEFITS	16,644	16,581	33,225	43,027	9,802
TOTAL PERSONAL SERVICES	<u>56,685</u>	<u>58,699</u>	<u>115,384</u>	<u>144,105</u>	<u>28,721</u>
62000 OPERATIONS					
62100 CONTRACT	12,646	12,842	25,488	129,663	104,175
62200 SUPPLY	217	218	435	2,500	2,065
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	340	632	972	-	(972)
TOTAL OPERATIONS	<u>13,203</u>	<u>13,692</u>	<u>26,895</u>	<u>135,955</u>	<u>109,060</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 69,888</u>	<u>\$ 72,391</u>	<u>\$ 142,279</u>	<u>\$ 280,060</u>	<u>\$ 137,781</u>
<b>BUDGETED FUNDS</b>					
02262 SHIELDED EGG GRADING FEES	\$ 69,888	\$ 72,391	\$ 142,279	\$ 280,060	\$ 137,781
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 69,888</u>	<u>\$ 72,391</u>	<u>\$ 142,279</u>	<u>\$ 280,060</u>	<u>\$ 137,781</u>

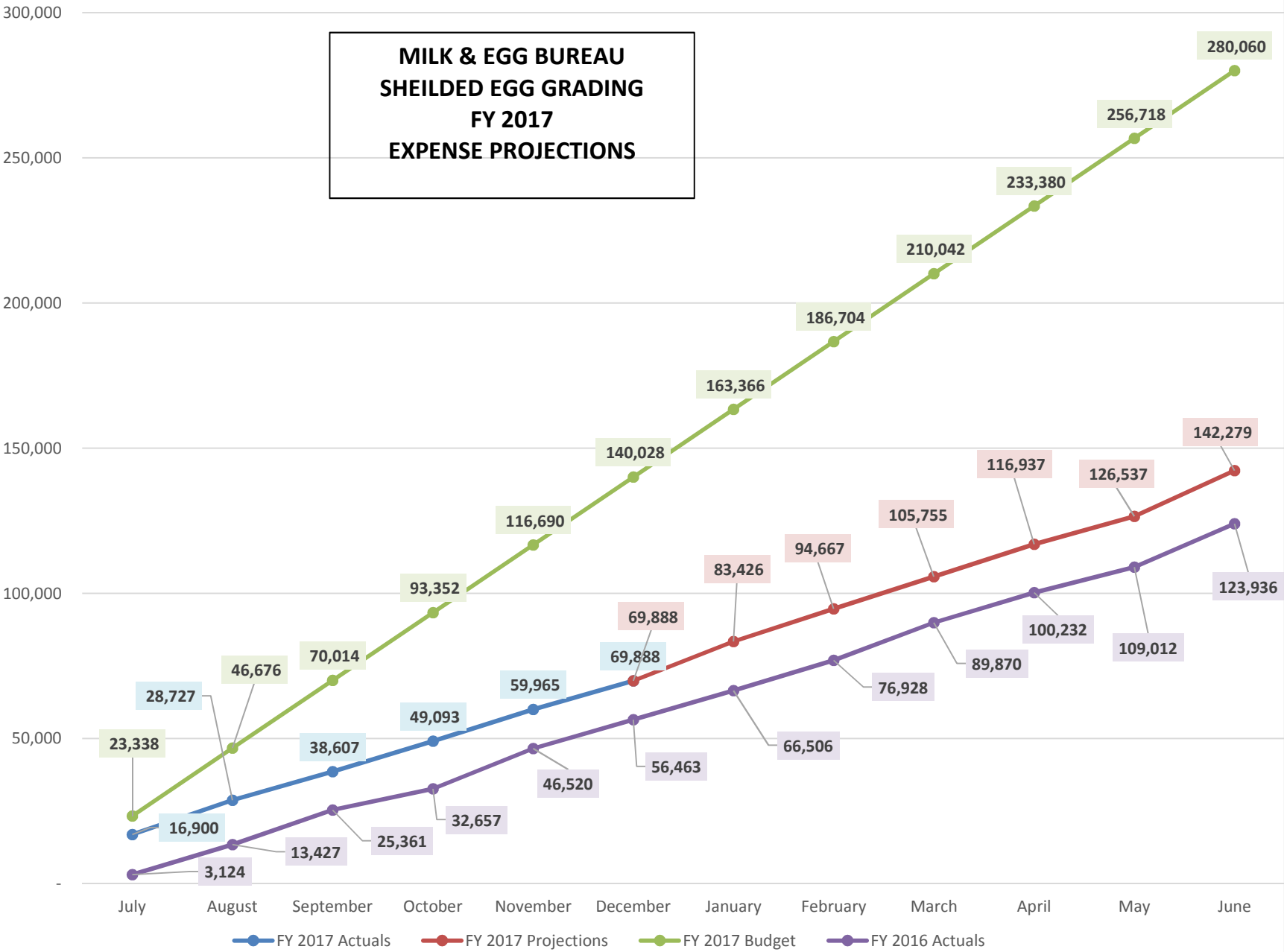
Milk inspection has a significant excess of budget over projected expenses due to cutting costs to match milk assessment fee revenues.

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five 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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.



**MILK & EGG BUREAU  
SHEILDED EGG GRADING  
FY 2017  
EXPENSE PROJECTIONS**



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

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

	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected 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	\$ 1,026,745	\$ 1,236,461	\$ 2,263,206	\$ 2,438,466	\$ 175,260
61200 OVERTIME	64,131	-	64,131	65,730	1,599
61400 BENEFITS	510,625	487,388	998,013	1,055,591	57,578
<b>TOTAL PERSONAL SERVICES</b>	<u>1,601,501</u>	<u>1,723,849</u>	<u>3,325,350</u>	<u>3,559,787</u>	<u>234,437</u>
<b>62000 OPERATIONS</b>					
62100 CONTRACT	53,640	29,502	83,142	73,728	(9,414)
62200 SUPPLY	36,148	62,540	98,688	134,417	35,729
62300 COMMUNICATION	41,782	38,602	80,384	75,101	(5,283)
62400 TRAVEL	15,457	11,136	26,593	30,691	4,098
62500 RENT	34,290	18,589	52,879	62,720	9,841
62600 UTILITIES	6,500	-	6,500	12,131	5,631
62700 REPAIR & MAINT	8,604	19,983	28,587	36,520	7,933
62800 OTHER EXPENSES	34,867	38,515	73,382	71,244	(2,138)
<b>TOTAL OPERATIONS</b>	<u>231,288</u>	<u>218,867</u>	<u>450,155</u>	<u>496,552</u>	<u>46,397</u>
<b>68000 TRANSFERS</b>					
68000 TRANSFERS	-	-	-	129,000	129,000
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>129,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,832,789</u>	<u>\$ 1,942,716</u>	<u>\$ 3,775,505</u>	<u>\$ 4,185,339</u>	<u>\$ 409,834</u>
<b><u>BUDGETED FUNDS</u></b>					
02425 BRAND INSPECTION FEES	\$ 1,832,789	\$ 709,530	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	-	1,233,186	1,233,186	1,643,020	409,834
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 1,832,789</u>	<u>\$ 1,942,716</u>	<u>\$ 3,775,505</u>	<u>\$ 4,185,339</u>	<u>\$ 409,834</u>

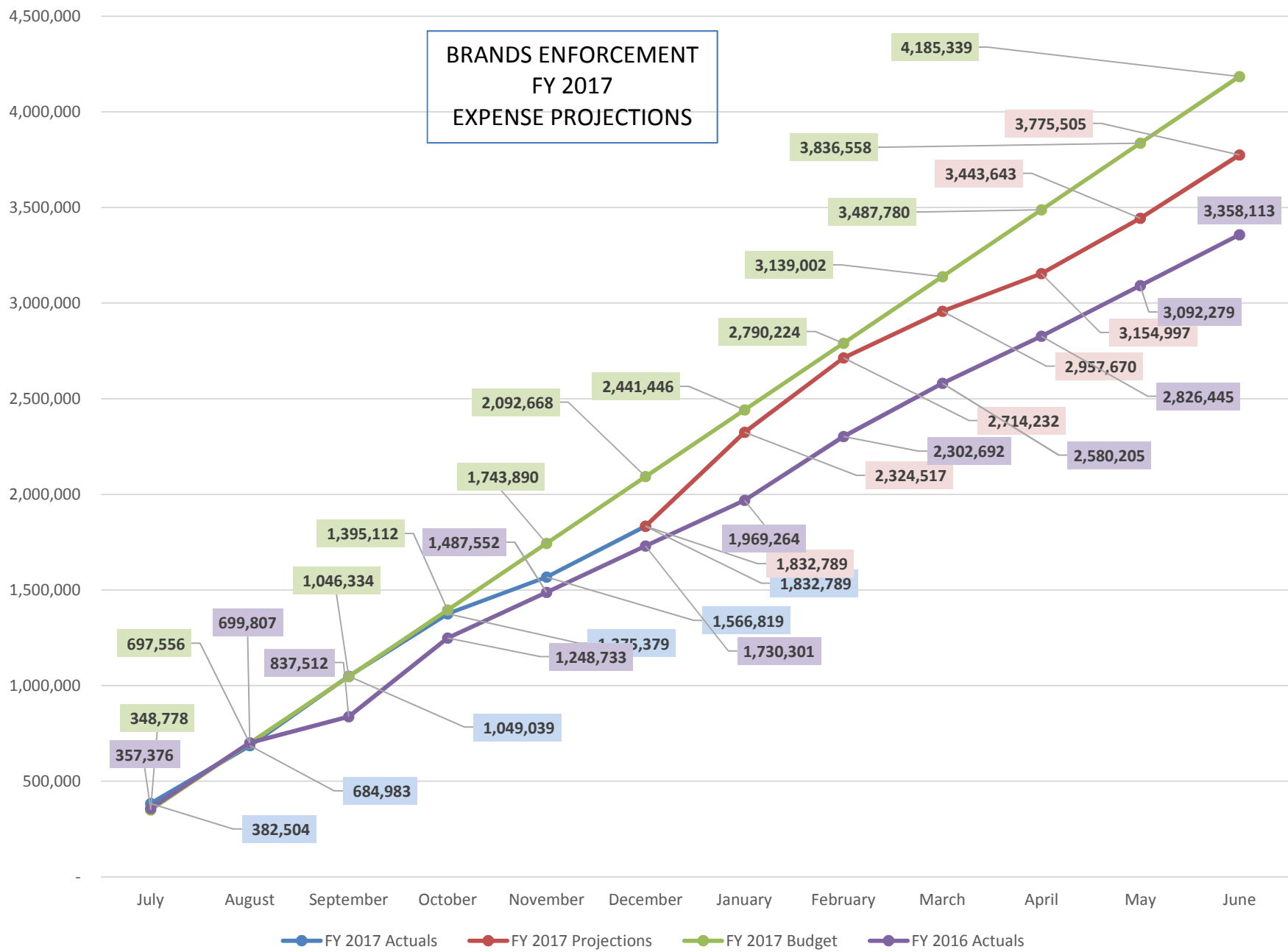
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five months.

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. SB 418 payplan of \$189,896 and the pay increase to the 2014 market have been included in the projection.

Projected payouts for employees that have indicated their intent to resign during FY 2017 is \$13,133. The department expects to pay this within the next three months.

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 \$132,300 to June 30, 2017.

BRANDS ENFORCEMENT  
FY 2017  
EXPENSE PROJECTIONS



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

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

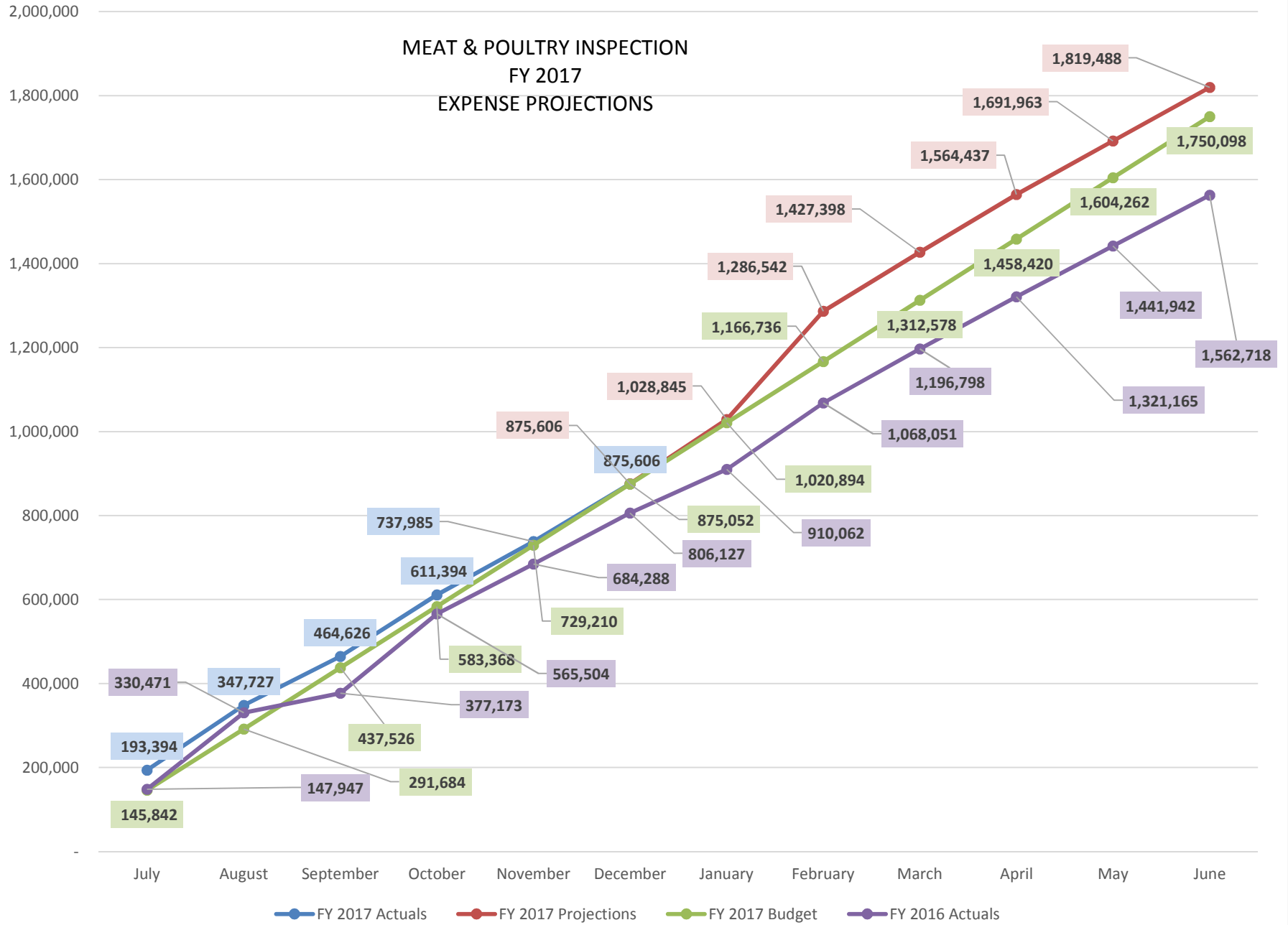
	Year-to-Date Actual Expenses January FY 2017	Projected Expenses January to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<b>BUDGETED FTE</b>	22.50				
<b><u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u></b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 450,278	\$ 513,160	\$ 963,438	\$ 875,374	\$ (88,064)
61200 OVERTIME	2,243	-	2,243	-	(2,243)
61400 BENEFITS	227,089	218,653	445,742	389,783	(55,959)
TOTAL PERSONAL SERVICES	<u>679,610</u>	<u>731,813</u>	<u>1,411,423</u>	<u>1,265,157</u>	<u>(146,266)</u>
62000 OPERATIONS					
62100 CONTRACT	21,943	15,709	37,652	58,091	20,439
62200 SUPPLY	6,002	3,092	9,094	10,464	1,370
62300 COMMUNICATION	6,012	5,001	11,013	13,500	2,487
62400 TRAVEL	21,651	16,818	38,469	49,877	11,408
62500 RENT	47,924	47,097	95,021	110,188	15,167
62700 REPAIR & MAINT	2,247	12,779	15,026	17,821	2,795
62800 OTHER EXPENSES	90,217	111,574	201,791	225,000	23,209
TOTAL OPERATIONS	<u>195,996</u>	<u>212,070</u>	<u>408,066</u>	<u>484,941</u>	<u>76,875</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 875,606</u>	<u>\$ 943,883</u>	<u>\$ 1,819,489</u>	<u>\$ 1,750,098</u>	<u>\$ (69,391)</u>
<b><u>BUDGETED FUNDS</u></b>					
01100 GENDERAL FUND	\$ 452,333	\$ 487,605	\$ 939,938	\$ 917,217	\$ (22,721)
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	423,273	450,560	873,833	827,163	(46,670)
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 875,606</u>	<u>\$ 943,883</u>	<u>\$ 1,819,489</u>	<u>\$ 1,750,098</u>	<u>\$ (69,391)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using six months to the end of the year instead of the anticipated five 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. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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 \$91,900 to June 30, 2017.

**MEAT & POULTRY INSPECTION  
FY 2017  
EXPENSE PROJECTIONS**



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

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

**BUDGET YEAR LAPSED: 50%  
PAYROLL PERIODS COMPLETED: 55%**

**BUDGET TO ACTUAL EXPENSE  
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
<b>BUDGETED FTE</b>	<b>135.62</b>					
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 6,342,649	\$ 2,894,578	\$ 2,916,531	\$ (21,953)	\$ 3,448,071	46%
61200 OVERTIME	65,730	67,750	53,470	14,280	(2,020)	103%
61300 OTHER/PER DIEM	8,200	2,600	4,000	(1,400)	5,600	32%
61400 BENEFITS	2,690,434	1,332,544	1,219,827	112,717	1,357,890	50%
<b>TOTAL PERSONAL SERVICES</b>	<u>9,107,013</u>	<u>4,297,472</u>	<u>4,193,828</u>	<u>103,644</u>	<u>4,809,541</u>	<u>47%</u>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	1,349,251	749,634	851,637	(102,003)	599,617	56%
62200 SUPPLY	796,673	335,422	365,732	(30,310)	461,251	42%
62300 COMMUNICATION	212,184	109,385	109,346	39	102,799	52%
62400 TRAVEL	173,017	71,257	69,328	1,929	101,760	41%
62500 RENT	450,298	225,278	210,953	14,325	225,020	50%
62600 UTILITIES	52,614	32,418	24,516	7,902	20,196	62%
62700 REPAIR & MAINT	176,314	106,318	101,758	4,560	69,996	60%
62800 OTHER EXPENSES	530,323	234,600	273,921	(39,321)	295,723	44%
<b>TOTAL OPERATIONS</b>	<u>3,740,674</u>	<u>1,864,312</u>	<u>2,007,191</u>	<u>(142,879)</u>	<u>1,876,362</u>	<u>50%</u>
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	13,000	-	5,000	(5,000)	13,000	0%
<b>TOTAL EQUIPMENT</b>	<u>13,000</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>13,000</u>	<u>0%</u>
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	513,481	111,247	58,080	53,167	402,234	22%
<b>TOTAL TRANSFERS</b>	<u>513,481</u>	<u>111,247</u>	<u>58,080</u>	<u>53,167</u>	<u>402,234</u>	<u>22%</u>
<b>69000 CAPITAL LEASES</b>						
69000 LEASES	19,967	8,340	8,070	270	11,627	42%
<b>TOTAL LEASES</b>	<u>19,967</u>	<u>8,340</u>	<u>8,070</u>	<u>270</u>	<u>11,627</u>	<u>42%</u>
<b>TOTAL</b>	<u>\$ 13,394,135</u>	<u>\$ 6,281,371</u>	<u>\$ 6,272,169</u>	<u>\$ 9,202</u>	<u>\$ 7,112,764</u>	<u>47%</u>
<b>FUND</b>						
01100 GENDERAL FUND	\$ 2,763,068	1,169,908	920,177	\$ 249,731	\$ 1,593,160	42%
02262 SHIELDED EGG GRADING FEES	280,060	69,888	66,507	3,381	210,172	25%
02425 BRAND INSPECTION FEES	2,542,319	1,832,789	1,760,215	72,574	709,530	72%
02426 PER CAPITA FEE	4,270,971	1,188,636	1,317,729	(129,093)	3,082,335	28%
02427 ANIMAL HEALTH	1,042,718	996,783	1,002,623	(5,840)	45,935	96%
02701 MILK INSPECTION FEES	338,537	144,308	208,267	(63,959)	194,229	43%
02817 MILK CONTROL	284,372	140,604	141,215	(611)	143,768	49%
03209 MEAT & POULTRY INSPECTION	827,163	423,273	401,756	21,517	403,890	51%
03032-1 NATIONAL LAB NETWORK	59,433	35,526	25,337	10,189	23,907	60%
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	10,708	12,126	(1,418)	10,633	50%
03427 AH FEDERAL UMBRELLA	964,153	268,948	409,366	(140,418)	695,205	28%
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	-	6,851	(6,851)	-	
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 13,394,135</u>	<u>\$ 6,281,371</u>	<u>\$ 6,272,169</u>	<u>\$ 9,202</u>	<u>\$ 7,112,764</u>	<u>47%</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The Department of Livestock is budgeted for \$13,394,135 and 135.62 FTE in FY 2017. Personal services budget is 47% expended with 55% of payrolls complete. Personal services expended as of January 2017 was \$103,644 higher than January 2016. Operations are 50% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$142,879 lower than January 2016. Overall, Department of Livestock total expenditures were \$9,202 higher than the same period last year. With 50% of the budget year lapsed, 47% of the budget is expended.

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

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

	FY 2017 Budget	Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available
<b>STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 13,295	\$ 6,387	\$ 6,908	\$ 10,263
61400 BENEFITS	10,584	8,456	4,825	3,631	2,128
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>21,751</u>	<u>11,212</u>	<u>10,539</u>	<u>12,391</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	355,704	289,711	65,993	(315,533)
62200 SUPPLY	20,441	8,286	22,258	(13,972)	12,155
62300 COMMUNICATION	2,278	1,587	1,720	(133)	691
62400 TRAVEL	8,068	7,862	6,195	1,667	206
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	22,255	639	21,616	27,814
62800 OTHER EXPENSES	7,212	11,270	3,501	7,769	(4,058)
TOTAL OPERATIONS	<u>128,276</u>	<u>406,964</u>	<u>324,024</u>	<u>82,940</u>	<u>(278,688)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	96,113	60,905	35,208	48,887
TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>60,905</u>	<u>35,208</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	112,791	161,458	(48,667)	90,631
TOTAL STATE SOURCES	<u>203,422</u>	<u>112,791</u>	<u>161,458</u>	<u>(48,667)</u>	<u>90,631</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
<b>TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES</b>	<u>\$ 883,840</u>	<u>\$ 687,619</u>	<u>\$ 563,594</u>	<u>\$ 124,025</u>	<u>\$ 196,221</u>
<b>STATUTORY APPROPRIATED AND BUDGET AMENDED FUND</b>					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 112,003	\$ 165,805	\$ (53,802)	\$ 91,419
02117 PREDATORY ANIMAL CONTROL	350,000	350,000	177,298	172,702	-
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	56,558	40,343	48,099
03673 SMALL FEDERAL GRANTS	96,470	95,067	12,374	82,693	1,403
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
03710 ANIMAL TRACEABILITY	88,948	33,648	33,367	281	55,300
<b>TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND</b>	<u>\$ 883,840</u>	<u>\$ 687,619</u>	<u>\$ 563,594</u>	<u>\$ 124,025</u>	<u>\$ 196,221</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

Statutorily appropriated and budget amended expenditures are not budgeted in House bill 2 in the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutorily appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$112,003 for loss of livestock from state funding and \$96,901 from federal funding which was \$53,802 lower and \$40,343 higher, respectively, than same period last year. The Department of Livestock has paid \$350,000 out of statutorily appropriated state funds for predator control costs including insurance and board approved payments to counties.

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

**DIVISION:** CENTRALIZED SERVICES  
**PROGRAM:** CENTRAL SERVICES

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** 13.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 701,117	\$ 352,601	\$ 421,893	\$ (69,292)	\$ 348,516	50%
61300 OTHER/PER DIEM	4,600	1,400	2,900	(1,500)	3,200	30%
61400 BENEFITS	278,194	141,459	123,834	17,625	136,735	51%
TOTAL PERSONAL SERV	<u>983,911</u>	<u>495,460</u>	<u>548,627</u>	<u>(53,167)</u>	<u>488,451</u>	50%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	169,758	55,139	208,848	(153,709)	114,619	32%
62200 SUPPLY	115,039	24,001	46,811	(22,810)	91,038	21%
62300 COMMUNICATION	32,640	9,977	10,564	(587)	22,663	31%
62400 TRAVEL	26,045	6,408	15,104	(8,696)	19,637	25%
62500 RENT	158,121	77,554	77,388	166	80,567	49%
62600 UTILITIES	-	-	-	-	-	-
62700 REPAIR & MAINT	12,761	380	346	34	12,381	3%
62800 OTHER EXPENSES	19,637	6,298	5,559	739	13,339	32%
TOTAL OPERATIONS	<u>534,001</u>	<u>179,757</u>	<u>364,620</u>	<u>(184,863)</u>	<u>354,244</u>	34%
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	87,481	95,326	-	95,326	(7,845)	109%
TOTAL TRANSFERS	<u>87,481</u>	<u>95,326</u>	<u>-</u>	<u>95,326</u>	<u>(7,845)</u>	
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,605,393</u>	<u>\$ 770,543</u>	<u>\$ 913,247</u>	<u>\$ (142,704)</u>	<u>\$ 834,850</u>	48%
<b>BUDGETED FUNDS</b>						
02426 PER CAPITA	\$ 1,605,393	\$ 770,543	\$ 913,247	\$ (142,704)	\$ 834,850	48%
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 1,605,393</u>	<u>\$ 770,543</u>	<u>\$ 913,247</u>	<u>\$ (142,704)</u>	<u>\$ 834,850</u>	48%

**STATUTORY APPROPRIATED FUNDS**

<b>62000 OPERATIONS</b>						
62100 CONTRACT	\$ 27,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ (323,000)	1296%
TOTAL OPERATIONS	<u>27,000</u>	<u>350,000</u>	<u>27,298</u>	<u>322,702</u>	<u>(323,000)</u>	1296%
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	323,000	-	-	-	323,000	0%
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>	0%
<b>TOTAL STATUTORY APPROPRIATED EXPE</b>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 27,298</u>	<u>\$ 322,702</u>	<u>\$ -</u>	100%
<b>STATUTORY APPROPRIATED FUND</b>						
02117 PREDATORY ANIMAL CON	\$ 350,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ -	100%
<b>TOTAL STATUTORY APPROPRIATED FUNI</b>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 27,298</u>	<u>\$ 322,702</u>	<u>\$ -</u>	100%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

Central Services is budgeted \$1,605,393 and 13.00 FTE in FY 2017 and is funded with per capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 50% expended with 56% of payrolls complete. The personal services expended through January 2017 was \$53,167 lower than January 2016. Operation expenses are 34% expended as of January 2017 and were \$184,863 lower than January 2016. Overall, Central Services total expenditures were \$142,704 lower than the same period last year. With 50% of the budget year lapsed, 48% of the budget is expended.

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

FY 2016 personal services increased significantly in December 2015 due to a reclassification in expenses for a payout to a former employee. This reclassification was from contract services to personal services.

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

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



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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
<b>BUDGETED FTE</b>	<b>1.00</b>					
<b>HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES</b>						
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 58,854	\$ 29,500	\$ 29,351	\$ 149	\$ 29,354	50%
61300 OTHER/PER DIEM	1,650	400	350	50	1,250	24%
61400 BENEFITS	20,769	11,816	11,040	776	8,953	57%
TOTAL PERSONAL SERVICES	81,273	41,716	40,741	975	39,557	51%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	866	610	567	43	256	70%
62200 SUPPLY	1,420	510	408	102	910	36%
62300 COMMUNICATION	3,000	1,130	942	188	1,870	38%
62400 TRAVEL	5,160	1,764	1,855	(91)	3,396	34%
62500 RENT	5,500	2,754	2,748	6	2,746	50%
62700 REPAIR & MAINT	150	23	142	(119)	127	15%
62800 OTHER EXPENSES	1,000	674	817	(143)	326	67%
TOTAL OPERATIONS	17,096	7,465	7,479	(14)	9,631	44%
<b>TOTAL EXPENDITURES</b>	\$ 98,369	\$ 49,181	\$ 48,220	\$ 961	\$ 49,188	50%
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	\$ 98,369	\$ 49,181	\$ 48,220	\$ 961	\$ 49,188	50%
<b>TOTAL BUDGETED FUNDS</b>	\$ 98,369	\$ 49,181	\$ 48,220	\$ 961	\$ 49,188	50%

**STATUTORY AND BUDGET AMENDED EXPENDITURES**

<b>66000 GRANTS</b>						
66200 FROM FEDERAL SOURCES	145,000	96,113	60,905	35,208	48,887	66%
TOTAL GRANTS	145,000	96,113	60,905	35,208	48,887	66%
<b>67000 BENEFITS AND CLAIMS</b>						
67200 FROM STATE SOURCES	203,422	112,791	161,458	(48,667)	90,631	
TOTAL STATE SOURCES	203,422	112,791	161,458	(48,667)	90,631	55%
<b>TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES</b>	\$ 348,422	\$ 208,904	\$ 222,363	\$ (13,459)	\$ 139,518	60%
<b>STATUTORY APPROPRIATED FUND</b>						
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 112,003	\$ 165,805	\$ (53,802)	\$ 91,419	55%
<b>BUDGET AMENDED FUNDS</b>						
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	56,558	40,343	48,099	67%
<b>TOTAL STATUTORY AND BUDGET AMENDED FUNDS</b>	\$ 348,422	\$ 208,904	\$ 222,363	\$ (13,459)	\$ 139,518	60%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 51% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$975 higher than January 2016. Operations are 44% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$14 lower than January 2016. Overall, Livestock Loss Board total expenditures were \$961 higher than the same period last year. With 50% of the budget year lapsed, 50% of the budget is expended.

The Livestock Loss Board has paid \$112,003 out of statutory appropriated state funds for loss of livestock which was \$53,802 lower than last year. The Livestock Loss Board also paid \$96,901 out of budget amended federal funds which is \$40,343 higher than last year.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

**BUDGET TO ACTUAL EXPENSE  
COMPARISON REPORT**

	Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** 3.00

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

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 162,656	\$ 83,721	\$ 83,242	\$ 479	\$ 78,935	51%
61300 OTHER/PER DIEM	1,950	800	750	50	1,150	41%
61400 BENEFITS	57,538	33,820	31,865	1,955	23,718	59%
<b>TOTAL PERSONAL SERVICES</b>	<u>222,144</u>	<u>118,341</u>	<u>115,857</u>	<u>2,484</u>	<u>103,803</u>	53%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	29,575	8,679	6,988	1,691	20,896	29%
62200 SUPPLY	3,652	1,610	2,019	(409)	2,042	44%
62300 COMMUNICATION	4,347	1,965	4,718	(2,753)	2,382	45%
62400 TRAVEL	11,341	3,673	3,973	(300)	7,668	32%
62500 RENT	8,870	4,443	4,434	9	4,427	50%
62700 REPAIR & MAINT	508	147	254	(107)	361	29%
62800 OTHER EXPENSES	3,935	1,746	2,972	(1,226)	2,189	44%
<b>TOTAL OPERATIONS</b>	<u>62,228</u>	<u>22,263</u>	<u>25,358</u>	<u>(3,095)</u>	<u>39,965</u>	36%
<b>TOTAL EXPENDITURES</b>	<u>\$ 284,372</u>	<u>\$ 140,604</u>	<u>\$ 141,215</u>	<u>\$ (611)</u>	<u>\$ 143,768</u>	49%
<b>BUDGETED FUNDS</b>						
02817 MILK CONTROL	\$ 284,372	\$ 140,604	\$ 141,215	\$ (611)	\$ 143,768	49%
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 284,372</u>	<u>\$ 140,604</u>	<u>\$ 141,215</u>	<u>\$ (611)</u>	<u>\$ 143,768</u>	49%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The 45% budget expended for communication expense was the annual charge for messenger service from Print & Mail Services.

In FY 2017, The Milk Control Bureau is budgeted \$284,372 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 53% expended with 56% of payrolls complete. Personal services expended as of January 2017 were \$2,484 higher than January 2016. Operations are 36% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$3,095 lower than January 2016. Overall, Milk Control Bureau total expenditures were \$611 lower than the same period last year. With 50% of the budget year lapsed, 49% of the budget is expended.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** 20.01

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

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 898,196	\$ 426,327	\$ 480,528	\$ (54,201)	\$ 471,869	47%
61400 BENEFITS	410,586	191,884	185,350	6,534	218,702	47%
<b>TOTAL PERSONAL SERVICES</b>	<u>1,308,782</u>	<u>618,211</u>	<u>665,878</u>	<u>(47,667)</u>	<u>690,571</u>	47%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	88,767	35,994	51,189	(15,195)	52,773	41%
62200 SUPPLY	436,401	224,371	203,661	20,710	212,030	51%
62300 COMMUNICATION	28,541	17,726	17,636	90	10,815	62%
62400 TRAVEL	6,012	5,875	4,604	1,271	137	98%
62500 RENT	7,949	1,328	1,328	-	6,621	17%
62600 UTILITIES	40,483	23,344	18,016	5,328	17,139	58%
62700 REPAIR & MAINT	67,354	55,748	46,593	9,155	11,606	83%
62800 OTHER EXPENSES	126,149	63,254	68,769	(5,515)	62,895	50%
<b>TOTAL OPERATIONS</b>	<u>801,656</u>	<u>427,640</u>	<u>411,796</u>	<u>15,844</u>	<u>374,016</u>	53%
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	-	-	5,000	(5,000)	-	
<b>TOTAL EQUIPMENT</b>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	
<b>69000 CAPITAL LEASES</b>						
69000 LEASES	19,967	8,340	8,070	270	11,627	42%
<b>TOTAL LEASES</b>	<u>19,967</u>	<u>8,340</u>	<u>8,070</u>	<u>270</u>	<u>11,627</u>	42%
<b>TOTAL</b>	<u>\$ 2,130,405</u>	<u>\$ 1,054,191</u>	<u>\$ 1,090,744</u>	<u>\$ (36,553)</u>	<u>\$ 1,076,214</u>	49%
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	\$ 763,170	\$ 66	\$ 42,059	\$ (41,993)	\$ 763,104	0%
02426 PER CAPITA FEE	270,802	21,816	13,874	7,942	248,986	39%
02427 ANIMAL HEALTH LAB FEES	1,037,000	996,783	1,002,623	(5,840)	40,217	96%
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	35,526	25,337	10,189	23,907	60%
03673 FEDERAL ANIMAL HEALTH DISEASE GRANT:	-	-	6,851	(6,851)	-	
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 2,130,405</u>	<u>\$ 1,054,191</u>	<u>\$ 1,090,744</u>	<u>\$ (36,553)</u>	<u>\$ 1,076,214</u>	51%

**BUDGET AMENDED EXPENDITURES**

<b>62000 OPERATIONS</b>						
62100 CONTRACT	\$ -	\$ -	\$ 96,565	\$ (96,565)	\$ -	
62200 SUPPLY	4,706	4,066	15,632	(11,566)	640	86%
62700 REPAIRS & MAINT	23,000	22,255	-	22,255	745	97%
62800 OTHER EXPENSES	1,050	1,032	-	1,032	18	98%
<b>TOTAL OPERATIONS</b>	<u>28,756</u>	<u>27,353</u>	<u>112,197</u>	<u>(84,844)</u>	<u>1,403</u>	95%
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-	100%
<b>TOTAL EQUIPMENT</b>	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>	100%
<b>TOTAL BUDGED AMENDED EXPENDITURES</b>	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 118,192</u>	<u>\$ (40,839)</u>	<u>\$ 1,403</u>	98%
<b>BUDGET AMENDED FUND</b>						
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 77,353	\$ -	\$ 77,353	\$ 1,403	98%
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-	
<b>TOTAL BUDGED AMENDED FUNDING</b>	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 118,192</u>	<u>\$ (40,839)</u>	<u>\$ 1,403</u>	98%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The main lab is budgeted for \$2,130,405 and 20.01 FTE in FY 2017. It is funded with general fund of \$763,170, per capita fee of \$270,802, lab fees of \$1,037,000, and federal national lab network of \$59,433. Personal services are 47% expended with 56% of payrolls complete. Personal services expended as of January 2017 were \$47,667 lower than January 2016. Operations are 53% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$15,844 higher than January 2016. Overall, Main Lab total expenditures were \$36,553 lower than the same period last year. With 50% of the budget year lapsed, 51% of the budget is expended.

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

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

BUDGET YEAR LAPSED:	50%
PAYROLL PERIODS COMPLETED:	56%

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

<b>BUDGETED FTE</b>	<b>1.50</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 65,730	\$ 26,923	\$ 23,770	\$ 3,153	\$ 38,807	41%
61400 BENEFITS	27,037	11,216	10,078	1,138	15,821	41%
<b>TOTAL PERSONAL SERVICES</b>	<u>92,767</u>	<u>38,139</u>	<u>33,848</u>	<u>4,291</u>	<u>54,628</u>	41%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	7,100	4,504	4,988	(484)	2,596	63%
62200 SUPPLY	33,127	19,752	17,975	1,777	13,375	60%
62300 COMMUNICATION	1,000	490	482	8	510	49%
62400 TRAVEL	1,500	73	645	(572)	1,427	5%
62600 UTILITIES	-	2,574	-	2,574	(2,574)	
62700 REPAIR & MAINT	8,300	6,331	7,439	(1,108)	1,969	76%
62800 OTHER EXPENSES	3,100	5,216	1,640	3,576	(2,116)	168%
<b>TOTAL OPERATIONS</b>	<u>54,127</u>	<u>38,940</u>	<u>33,169</u>	<u>5,771</u>	<u>15,187</u>	72%
<b>TOTAL</b>	<u>\$ 146,894</u>	<u>\$ 77,079</u>	<u>\$ 67,017</u>	<u>\$ 10,062</u>	<u>\$ 69,815</u>	52%
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	\$ 146,894	\$ 77,079	\$ -	\$ 77,079	\$ 69,815	52%
02701 MILK INSPECTION FEES	-	-	67,017	(67,017)	-	
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 146,894</u>	<u>\$ 77,079</u>	<u>\$ 67,017</u>	<u>\$ 10,062</u>	<u>\$ 69,815</u>	52%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

In FY 2017, the Milk Laboratory budget is \$146,894, and has 1.50 FTE funded with general fund. Personal services budget is 41% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$4,291 higher than January 2016. Operations are 72% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$5,771 higher than January 2016. Overall, milk lab total expenditures were \$10,062 higher than the same period last year. The total milk lab budget is 52% expended with 50% of the budget year complete.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE		8.50				
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 413,788	\$ 218,407	\$ 227,036	\$ (8,629)	\$ 195,381	53%
61400 BENEFITS	167,215	86,809	85,567	1,242	80,406	52%
<b>TOTAL PERSONAL SERVICES</b>	<b>581,003</b>	<b>305,216</b>	<b>312,603</b>	<b>(7,387)</b>	<b>275,787</b>	<b>53%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	76,314	17,704	17,179	525	58,610	23%
62200 SUPPLY	13,011	11,551	8,706	2,845	1,460	89%
62300 COMMUNICATION	37,423	21,439	21,242	197	15,984	57%
62400 TRAVEL	1,964	3,707	1,440	2,267	(1,743)	189%
62500 RENT	3,900	3,760	1,863	1,897	140	96%
62600 UTILITIES	-	-	-	-	-	-
62700 REPAIR & MAINT	20,500	26,302	20,002	6,300	(5,802)	128%
62800 OTHER EXPENSES	12,641	6,598	6,692	(94)	6,043	52%
<b>TOTAL OPERATIONS</b>	<b>165,753</b>	<b>91,061</b>	<b>77,124</b>	<b>13,937</b>	<b>74,692</b>	<b>55%</b>
<b>TOTAL</b>	<b>\$ 746,756</b>	<b>\$ 396,277</b>	<b>\$ 389,727</b>	<b>\$ 6,550</b>	<b>\$ 350,479</b>	<b>53%</b>
<b>FUND</b>						
02426 PER CAPITA FEE	\$ 746,756	\$ 396,277	\$ 389,727	\$ 6,550	\$ 350,479	53%
<b>TOTAL BUDGET FUNDING</b>	<b>\$ 746,756</b>	<b>\$ 396,277</b>	<b>\$ 389,727</b>	<b>\$ 6,550</b>	<b>\$ 350,479</b>	<b>53%</b>

<b>BUDGET AMENDED EXPENDITURES</b>						
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 23,558	\$ 13,295	\$ 6,387	\$ 6,908	\$ 10,263	56%
61400 BENEFITS	10,584	8,456	4,825	3,631	2,128	80%
<b>TOTAL PERSONAL SERVICES</b>	<b>34,142</b>	<b>21,751</b>	<b>11,212</b>	<b>10,539</b>	<b>12,391</b>	<b>64%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	13,171	5,704	15,848	(10,144)	7,467	43%
62200 SUPPLY	15,735	4,220	6,626	(2,406)	11,515	27%
62300 COMMUNICATION	2,278	1,587	1,720	(133)	691	70%
62400 TRAVEL	8,068	7,862	6,195	1,667	206	97%
62500 RENT	37	-	-	-	37	0%
62700 REPAIR & MAINT	27,069	-	639	(639)	27,069	0%
62800 OTHER EXPENSES	6,162	10,238	3,501	6,737	(4,076)	166%
<b>TOTAL OPERATIONS</b>	<b>72,520</b>	<b>29,611</b>	<b>34,529</b>	<b>(4,918)</b>	<b>42,909</b>	<b>41%</b>
<b>TOTAL BUDGED AMENDED EXPENDITURES</b>	<b>\$ 106,662</b>	<b>\$ 51,362</b>	<b>\$ 45,741</b>	<b>\$ 5,621</b>	<b>\$ 55,300</b>	<b>48%</b>
<b>BUDGET AMENDED FUND</b>						
03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 17,714	\$ 12,374	\$ 5,340	\$ -	100%
03710 ANIMAL DISEASE TRACEABILITY	88,948	33,648	33,367	281	55,300	38%
<b>TOTAL BUDGED AMENDED FUNDING</b>	<b>\$ 106,662</b>	<b>\$ 51,362</b>	<b>\$ 45,741</b>	<b>\$ 5,621</b>	<b>\$ 55,300</b>	<b>48%</b>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

During the preparation of budget status report in April 2016, the department discovered that all of the area supervisor salaries and benefits were being expensed to the State Veterinarian and Import Office. The area supervisor salaries and benefits are shared 50/50 with Brands Enforcement Division and the State Veterinarian and Import Office. Because of this discovery, the FY 2016 amounts may be different from the report presented from the prior year.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$746,756 with 8.10 FTE funded with per capita fees. The personal services budget is 53% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$7,387 lower than January 2016. Operations are 55% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$13,937 higher than January 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 53% expended with 50% of the year lapsed. This is \$6,550 more than the same period in FY 2016.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

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

**BUDGETED FTE** 2.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 127,074	\$ 60,468	\$ 58,193	\$ 2,275	\$ 66,606	48%
61400 BENEFITS	43,893	23,182	20,921	2,261	20,711	53%
<b>TOTAL PERSONAL SERVICES</b>	<b>170,967</b>	<b>83,650</b>	<b>79,114</b>	<b>4,536</b>	<b>87,317</b>	<b>49%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	649,057	500,542	342,623	157,919	148,515	77%
62200 SUPPLY	4,665	1,422	740	682	3,243	30%
62300 COMMUNICATION	3,332	1,747	1,099	648	1,585	52%
62400 TRAVEL	7,997	2,916	1,266	1,650	5,081	36%
62500 RENT	50	-	-	-	50	0%
62700 REPAIR & MAINT	150	460	686	(226)	(310)	307%
62800 OTHER EXPENSES	1,200	512	-	512	688	43%
<b>TOTAL OPERATIONS</b>	<b>666,451</b>	<b>507,599</b>	<b>346,414</b>	<b>161,185</b>	<b>158,852</b>	<b>76%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 837,418</b>	<b>\$ 591,249</b>	<b>\$ 425,528</b>	<b>\$ 165,721</b>	<b>\$ 246,169</b>	<b>71%</b>
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	\$ 837,418	\$ 591,249	\$ 425,528	\$ 165,721	\$ 246,169	71%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 837,418</b>	<b>\$ 591,249</b>	<b>\$ 425,528</b>	<b>\$ 165,721</b>	<b>\$ 246,169</b>	<b>71%</b>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The Designated Surveillance Area (DSA) is budgeted for \$837,418 and 2.00 FTE in FY 2017 and is funded with general funds. The personal services budget is 49% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$4,536 higher than January 2016. Operations are 76% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$161,185 higher than January 2016. Overall, DSA total expenditures were \$165,721 higher than the same period last year with 71% of the budget expended.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

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

**BUDGETED FTE** 3.75

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

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 281,781	\$ 90,064	\$ 88,799	\$ 1,265	\$ 191,717	32%
61400 BENEFITS	111,040	38,461	35,207	3,254	72,579	35%
TOTAL PERSONAL SERVICES	<u>392,821</u>	<u>128,525</u>	<u>124,006</u>	<u>4,519</u>	<u>264,296</u>	33%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	61,732	35,294	111,956	(76,662)	26,438	57%
62200 SUPPLY	26,000	5,305	10,927	(5,622)	20,695	20%
62300 COMMUNICATION	7,300	4,225	3,509	716	3,075	58%
62400 TRAVEL	16,500	4,063	8,422	(4,359)	12,437	25%
62500 RENT	88,000	51,108	61,310	(10,202)	36,892	58%
62700 REPAIR & MAINT	9,800	4,251	4,457	(206)	5,549	43%
62800 OTHER EXPENSES	52,000	20,256	26,699	(6,443)	31,744	39%
TOTAL OPERATIONS	<u>261,332</u>	<u>124,502</u>	<u>227,280</u>	<u>(102,778)</u>	<u>136,830</u>	48%
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	13,000	-	-	-	13,000	0%
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	0%
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	297,000	15,921	58,080	(42,159)	281,079	5%
TOTAL TRANSFERS	<u>297,000</u>	<u>15,921</u>	<u>58,080</u>	<u>(42,159)</u>	<u>281,079</u>	5%
<b>TOTAL EXPENDITURES</b>	<u>\$ 964,153</u>	<u>\$ 268,948</u>	<u>\$ 409,366</u>	<u>\$ (140,418)</u>	<u>\$ 695,205</u>	28%
<b>BUDGETED FUNDS</b>						
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 268,948	\$ 409,366	\$ (140,418)	\$ 695,205	28%
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 964,153</u>	<u>\$ 268,948</u>	<u>\$ 409,366</u>	<u>\$ (140,418)</u>	<u>\$ 695,205</u>	28%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The Federal Animal Health Disease Grants are budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with AH Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 33% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$4,519 higher than January 2016. Operations are 48% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$102,778 lower than January 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$140,418 lower than the same period last year with 28% of the budget expended.

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

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

**BUDGET YEAR LAPSED: 50%**  
**PAYROLL PERIODS COMPLETED: 56%**

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

**BUDGETED FTE 4.75**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 218,535	\$ 90,879	\$ 88,616	\$ 2,263	\$ 127,656	42%
61400 BENEFITS	85,761	39,539	37,071	2,468	46,222	46%
<b>TOTAL PERSONAL SERVICES</b>	<b>304,296</b>	<b>130,418</b>	<b>125,687</b>	<b>4,731</b>	<b>173,878</b>	<b>43%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	4,600	2,939	2,887	52	1,661	64%
62200 SUPPLY	15,977	4,533	6,222	(1,689)	11,444	28%
62300 COMMUNICATION	6,000	2,892	2,964	(72)	3,108	48%
62400 TRAVEL	12,388	5,670	6,260	(590)	6,718	46%
62500 RENT	5,000	2,117	2,370	(253)	2,883	42%
62700 REPAIR & MAINT	2,200	1,825	495	1,330	375	83%
62800 OTHER EXPENSES	14,417	4,622	6,490	(1,868)	9,795	32%
<b>TOTAL OPERATIONS</b>	<b>60,582</b>	<b>24,598</b>	<b>27,688</b>	<b>(3,090)</b>	<b>35,984</b>	<b>41%</b>
<b>TOTAL</b>	<b>\$ 364,878</b>	<b>\$ 155,016</b>	<b>\$ 153,375</b>	<b>\$ 1,641</b>	<b>\$ 209,862</b>	<b>42%</b>
<b>BUDGETED FUNDS</b>						
02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	0%
02701 MILK INSPECTION FEES	338,537	144,308	141,028	3,280	194,229	43%
03032 FEDERAL ANIMAL HEALTH	21,341	10,708	12,347	(1,639)	10,633	50%
<b>TOTAL BUDGET FUNDING</b>	<b>\$ 364,878</b>	<b>\$ 155,016</b>	<b>\$ 153,375</b>	<b>\$ 1,641</b>	<b>\$ 209,862</b>	<b>42%</b>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

In FY 2017, the Milk Inspection program is budgeted \$364,878 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 43% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$4,731 higher than January 2016. Operations are 41% expended with 50% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of January 2017 were \$3,090 lower than January 2016. Total Milk Inspection expenditures were \$1,641 higher than the same period last year. With 50% of the budget year lapsed, 42% of the budget is expended.



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

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

BUDGET YEAR LAPSED:	50%
PAYROLL PERIODS COMPLETED:	56%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2017	Same Period Prior Year Actual Expenses January FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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<b>BUDGETED FTE</b>	<b>2.50</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 101,078	\$ 38,665	\$ 37,942	\$ 723	\$ 62,413	38%
61102 OVERTIME	-	1,376	431	945	(1,376)	
61400 BENEFITS	43,027	16,644	15,379	1,265	26,383	39%
TOTAL PERSONAL SERVICES	<u>144,105</u>	<u>56,685</u>	<u>53,752</u>	<u>2,933</u>	<u>87,420</u>	39%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	129,663	12,646	11,762	884	117,017	10%
62200 SUPPLY	2,500	217	545	(328)	2,283	9%
62400 TRAVEL	3,542	-	-	-	3,542	0%
62700 REPAIR & MAINT	250	-	-	-	250	0%
62800 OTHER EXPENSES	-	340	448	(108)	(340)	
TOTAL OPERATIONS	<u>135,955</u>	<u>13,203</u>	<u>12,755</u>	<u>448</u>	<u>122,752</u>	10%
TOTAL	<u>\$ 280,060</u>	<u>\$ 69,888</u>	<u>\$ 66,507</u>	<u>\$ 3,381</u>	<u>\$ 210,172</u>	25%
<b>BUDGETED FUNDS</b>						
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 69,888	\$ 66,507	\$ 3,381	\$ 210,172	25%
TOTAL BUDGET FUNDING	<u>\$ 280,060</u>	<u>\$ 69,888</u>	<u>\$ 66,507</u>	<u>\$ 3,381</u>	<u>\$ 210,172</u>	25%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

The Shielded Egg Grading Program is budgeted \$280,060 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 39% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$2,933 higher than January 2016. Operations are 10% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$448 higher than January 2016. Overall, the Egg Grading program total expenditures were \$3,381 higher than the same period last year with 25% of the budget expended.

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

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

**BUDGET YEAR LAPSED: 50%**  
**PAYROLL PERIODS COMPLETED: 56%**

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

**BUDGETED FTE 53.11**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 2,438,466	\$ 1,026,745	\$ 982,418	\$ 44,327	\$ 1,411,721	42%
61200 OVERTIME	65,730	64,131	52,914	11,217	1,599	0%
61400 BENEFITS	1,055,591	510,625	465,756	44,869	544,966	48%
TOTAL PERSONAL SERVICES	<u>3,559,787</u>	<u>1,601,501</u>	<u>1,501,088</u>	<u>100,413</u>	<u>1,958,286</u>	45%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	73,728	53,640	70,733	(17,093)	20,088	73%
62200 SUPPLY	134,417	36,148	63,838	(27,690)	98,269	27%
62300 COMMUNICATION	75,101	41,782	39,957	1,825	33,319	56%
62400 TRAVEL	30,691	15,457	9,162	6,295	15,234	50%
62500 RENT	62,720	34,290	15,316	18,974	28,430	55%
62600 UTILITIES	12,131	6,500	6,500	-	5,631	54%
62700 REPAIR & MAINT	36,520	8,604	19,048	(10,444)	27,916	24%
62800 OTHER EXPENSES	71,244	34,867	35,454	(587)	36,377	49%
TOTAL OPERATIONS	<u>496,552</u>	<u>231,288</u>	<u>260,008</u>	<u>(28,720)</u>	<u>265,264</u>	47%
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	129,000	-	-	-	129,000	0%
TOTAL TRANSFERS	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	0%
<b>TOTAL</b>	<u>\$ 4,185,339</u>	<u>\$ 1,832,789</u>	<u>\$ 1,761,096</u>	<u>\$ 71,693</u>	<u>\$ 2,352,550</u>	44%
<b>BUDGETED FUNDS</b>						
02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 1,832,789	\$ 1,760,215	\$ 72,574	\$ 709,530	72%
02426 PER CAPITA FEES	1,643,020	-	881	(881)	1,643,020	0%
TOTAL BUDGET FUNDING	<u>\$ 4,185,339</u>	<u>\$ 1,832,789</u>	<u>\$ 1,761,096</u>	<u>\$ 71,693</u>	<u>\$ 2,352,550</u>	44%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

During the preparation of budget status report in April 2016, the department discovered that all of the area supervisor salaries and benefits were being expensed to the State Veterinarian and Import Office. The area supervisor salaries and benefits are shared 50/50 with Brands Enforcement Division and the State Veterinarian and Import Office. Because of this discovery, the FY 2016 amounts may be different from the report presented from the prior year.

In FY 2016, Brands Enforcement is budgeted for \$4,185,339 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,542,319 and Per Capita Fees of \$1,643,020. Personal services budget is 45% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$100,413 higher than January 2016. Operations are 47% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$28,720 lower than January 2016. In contract services, \$24,530 was spent for temporary employees in FY 2016. The division has not hired temporary employees in FY 2017. Overall, Brands Enforcement total expenditures were \$71,693 higher than the same period last year. With 50% of the budget year lapsed, 44% of the budget has been expended.

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

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

**BUDGET YEAR LAPSED:** 50%  
**PAYROLL PERIODS COMPLETED:** 56%

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

**BUDGETED FTE** 22.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	\$ 875,374	\$ 450,278	\$ 394,743	\$ 55,535	\$ 425,096	51%
61102 OVERTIME	-	2,243	125	2,118	(2,243)	
61400 BENEFITS	389,783	227,089	197,759	29,330	162,694	58%
<b>TOTAL PERSONAL SERVICES</b>	<u>1,265,157</u>	<u>679,610</u>	<u>592,627</u>	<u>86,983</u>	<u>585,547</u>	54%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	58,091	21,943	21,916	27	36,148	38%
62200 SUPPLY	10,464	6,002	3,880	2,122	4,462	57%
62300 COMMUNICATION	13,500	6,012	6,233	(221)	7,488	45%
62400 TRAVEL	49,877	21,651	16,597	5,054	28,226	43%
62500 RENT	110,188	47,924	44,196	3,728	62,264	43%
62700 REPAIR & MAINT	17,821	2,247	2,296	(49)	15,574	13%
62800 OTHER EXPENSES	225,000	90,217	118,381	(28,164)	134,783	40%
<b>TOTAL OPERATIONS</b>	<u>484,941</u>	<u>195,996</u>	<u>213,499</u>	<u>(17,503)</u>	<u>288,945</u>	40%
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,750,098</u>	<u>\$ 875,606</u>	<u>\$ 806,126</u>	<u>\$ 69,480</u>	<u>\$ 874,492</u>	50%
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	\$ 917,217	\$ 452,333	\$ 404,370	\$ 47,963	\$ 464,884	49%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0%
03209 MEAT & POULTRY INSPECTION FEES	827,163	423,273	401,756	21,517	403,890	51%
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 1,750,098</u>	<u>\$ 875,606</u>	<u>\$ 806,126</u>	<u>\$ 69,480</u>	<u>\$ 874,492</u>	50%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 50% instead of the anticipated 59%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.50 FTE. The bureau is funded with general fund of \$917,217, Meat & Poultry Inspection Fees of \$827,163 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 54% expended with 56% of payrolls complete. Personal services expended as of January 2017 was \$86,983 higher than January 2016. Operations are 40% expended with 50% of the budget year lapsed. Operation expenses as of January 2017 were \$17,503 lower than January 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 \$69,480 higher than the same period last year with 50% of the budget expended. The total budget is 50% expended with 50% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK  
PROJECTED CASH BALANCE REPORT  
JANUARY 31, 2017**

**PER CAPITA FEE**

<b>BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016</b>		<b>\$ 2,567,609</b>
<b>PROJECTED PER CAPITA FEE REVENUES</b>		<b>4,978,007</b>
<b>FY 2017 PER CAPITA FEE EXPENDITURE PROJECTIONS</b>		
<b>CENTRALIZED SERVICES</b>	(1,503,667)	
<b>PREDATOR CONTROL</b>	(350,000)	
<b>DIAGNOSTIC LABORATORY</b>	(265,032)	
<b>ANIMAL HEALTH</b>	(684,532)	
<b>BRANDS ENFORCEMENT</b>	<u>(1,233,186)</u>	
<b>TOTAL PER CAPITA FEE EXPENDITURE PROJECTIONS</b>	<u>(4,036,417)</u>	
<b>CURRENT YEAR NET PROJECTED INCREASE</b>		<u>941,590</u>
<b>PROJECTED ENDING CASH BALANCE: JUNE 30, 2017</b>		<u><u>\$ 3,509,199</u></u>

Predator control is statutorially appropriated and is not included in the budgetary expense comparison report.

Per capita fees are revenues received by the Department of Revenue and indirect cost reimbursement from federal government programs.

Expenditures from per capita fees includes the pay adjustment to increase to the 80% of the 2014 market.

**MONTANA DEPARTMENT OF LIVESTOCK  
PROJECTED CASH BALANCE REPORT  
JANUARY 31, 2017**

**BRANDS INSPECTIONS**

<b>BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016</b>	<b>\$ 4,355,125</b>
<b>UNEARNED REVENUE JULY 1, 2016</b>	<b><u>(3,535,828)</u></b>
<b>BEGINNING CASH AVAILABLE FOR CURRENT YEAR EXPENDITURES</b>	<b>819,297</b>
<b>PROJECTED REVENUES</b>	<b>2,808,266</b>
<b>PROJECTED EXPENDITURES</b>	<b><u>(2,542,319)</u></b>
<b>CURRENT YEAR PROJECTED NET INCREASE</b>	<b><u>265,947</u></b>
<b>PROJECTED ENDING OPERATING CASH BALANCE: JUNE 30, 2017</b>	<b>1,085,244</b>
<b>UNEARNED REVENUE JUNE 30, 2017</b>	<b>2,988,987</b>
<b>PROJECTED ENDING CASH AND INVESTMENTS BALANCE: JUNE 30, 2017</b>	<b><u>\$ 4,074,231</u></b>

Unearned revenue was adjusted in FY 2016 by \$258,877. The increase in unearned revenue was to account for the recognition of revenue over ten calendar years instead of ten fiscal years. The deferral period is January 1, 2011 to December 31, 2021 for brand re-rerecord and new brands & transfers and January 1, 2013 to December 31, 2018 for security interest filing fees.

Unearned revenue consists of brands re-record, new brands and transfers and mortgage interest filing fees. This is revenue that has been collected but must be amortized over ten years for brands re-record and new brands and transfers and over five years for security interest filing fees. The unearned revenue is invested with Montana Board of Investments in Short Term Investment Pool (STIP).

**MONTANA DEPARTMENT OF LIVESTOCK  
CASH BALANCE REPORT  
JANUARY 31, 2017**

**DIAGNOSTIC LABORATORY FEES**

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016	\$	249,854
REVENUES (LAB FEES)		1,034,374
EXPENDITURES (MAIN LAB EXPENSES)		<u>(1,037,000)</u>
CURRENT YEAR NET INCREASE		<u>(2,626)</u>
ENDING CASH BALANCE: JUNE 30, 2017	\$	<u><u>247,228</u></u>

**MONTANA DEPARTMENT OF LIVESTOCK**  
**Unearned Revenue In Brand Fund as of January 31, 2017**

	Fund Impact
Fund 02425 (Brands) Required Deferrals and Cash/Investments Achieved	
Required Deferrals:	
Rerecord	\$ (2,284,796)
New Brands and Transfers	(931,381)
Mortgage Renewal	(58,207)
Total Deferrals required In Brands Fund	<u>\$ (3,274,384)</u>
Invested Deferrals (STIP Investment) as of : January 31, 2017	<u>\$ 3,524,670</u>
 Difference Between Required and Invested Deferrals:	 <b>\$ 250,286</b>
 Brand Fund Cash: January 31, 2017	 \$ 275,211
 Required Deferred Revenue Net of STIP and Available Cash on 01/31/2017	 <u><b>\$ 525,497</b></u>

MCA 17-8-107 (2) provides "no agency, including any unit of the university system, may expend deferred revenue for the current fiscal year operations." The amount of deferrals required in the brands division is \$3,274,384, which is the sum of the rerecord, new brands and transfers and mortgage renewals listed in the chart above. As of January 31, 2017 the STIP investment recorded in SABHRS was \$3,524,670. The required deferral is \$250,286 less than the investment in STIP. As of January 31, 2017 the brands cash available was \$275,211. Per the MCA above, STIP and Cash are \$525,497 more than the required amount.