

Department of Livestock

Centralized Services Division Financial Report & Update



December 2016

Prepared By:
George H. Harris & Staff

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

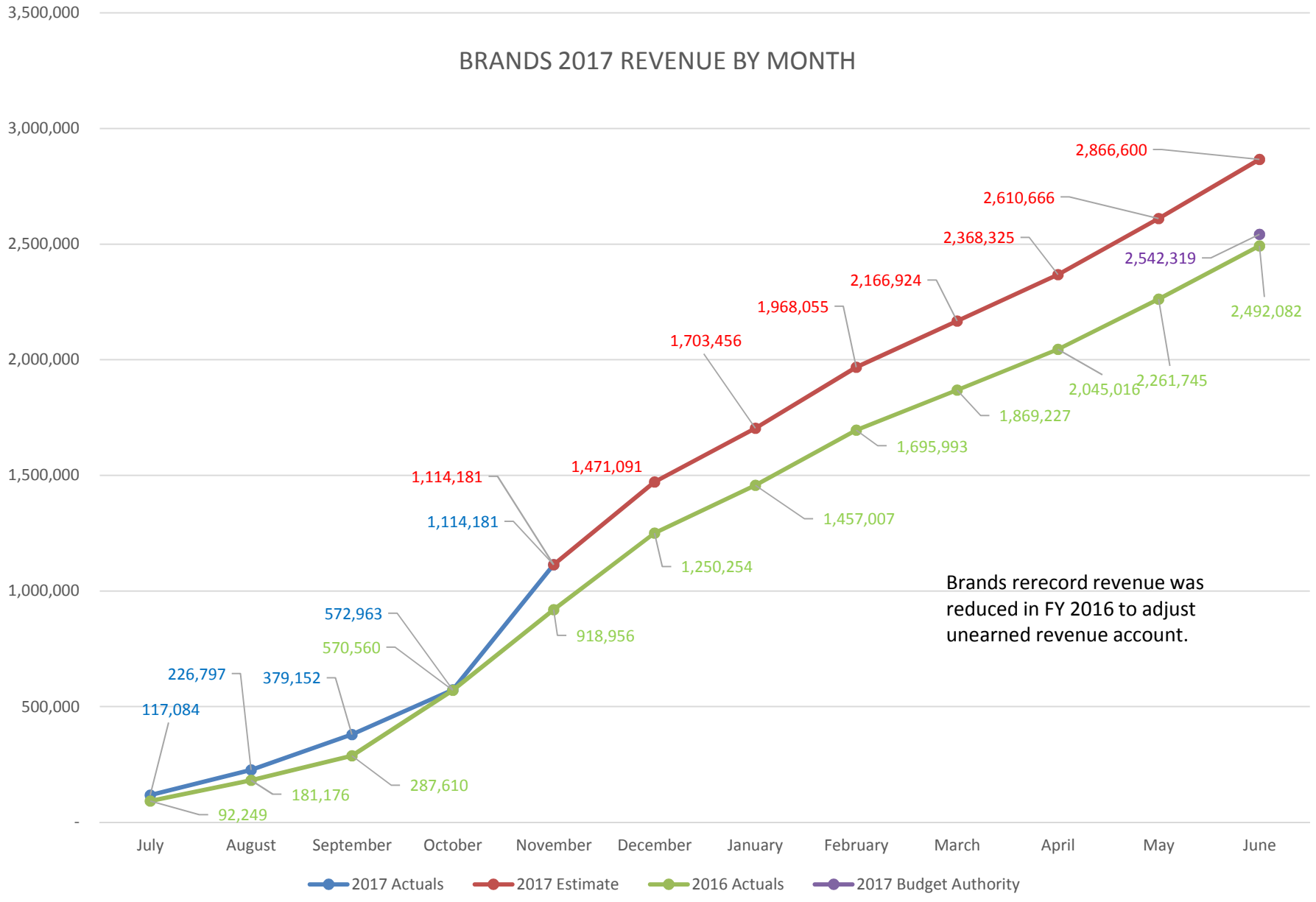
		FY 2016 as of November 30, 2015	FY 2017 as of November 30, 2016	Difference November 30, FY16 & FY17	Budgeted Revenue FY 2017
Fund	Description				
02425 Brands					
	New Brands & Transfers	\$ 58,038	\$ 89,328	\$ 31,290	\$ 161,000
	Re-Recorded Brands	96,812	193,628	96,816	464,704
	Security Interest Filing Fee	20,189	5,174	(15,015)	48,000
	Livestock Dealers License	7,194	12,525	5,331	45,000
	Local Inspections	139,904	140,158	254	267,533
	Market Inspection Fees	563,552	632,867	69,315	1,394,467
	Other Revenues	33,264	40,501	7,237	104,615
	Total Brands Division Revenue	\$ 918,953	\$ 1,114,181	\$ 195,228	\$ 2,485,319
02426 Per Capita					
	Livestock Taxes - Per Capita Fees	\$ 910,183	\$ 4,805,223	\$ 3,895,040	\$ 4,555,000
	Non Federal Indirect Cost Recovery	64,237	59,567	(4,670)	95,000
	Federal Indirect Cost Recovery	63,132	56,451	(6,681)	95,000
	Other Revenues	574	11,747	11,173	11,822
	Total Per Capita Fee Revenue	\$ 1,038,126	\$ 4,932,988	\$ 3,894,862	\$ 4,756,822
02427 Animal Health					
	Laboratory Fees	\$ 309,042	\$ 282,327	\$ (26,715)	\$ 1,037,000
	Finance Charges	102	265	163	-
	Books	8,125	4,207	(3,918)	-
	Animal Health Licenses & Permits	150	588	438	25,000
	Other Revenues	2,817	3,398	581	23,630
	Total Animal Health Revenue	\$ 320,236	\$ 290,785	\$ (29,451)	\$ 1,085,630
02701 Milk Inspection					
	Inspectors Assessment	\$ 140,936	\$ 155,709	\$ 14,773	\$ 555,000
	Total Milk Inspection	\$ 140,936	\$ 155,709	\$ 14,773	\$ 555,000
Combined State Special Revenue Total		\$ 2,418,251	\$ 6,493,663	\$ 4,075,412	\$ 8,882,771

Security interest filing fees has a negative revenue. This was due to re-evaluating the unearned revenue and adjusting the balance.

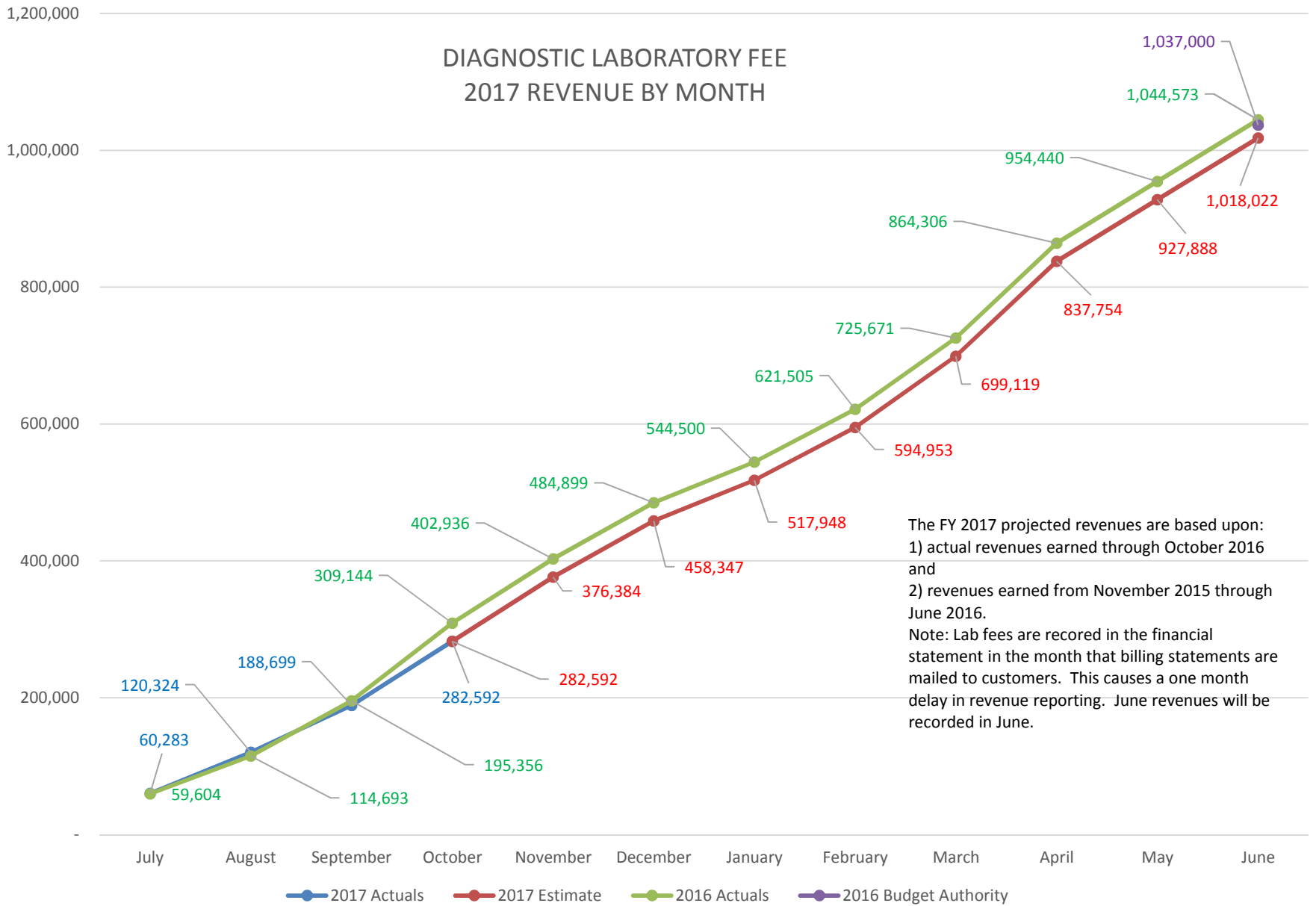
Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$282,327 are for the period ending July 2016. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

Beginning in calendar year 2016, per capita fees are collected in May. Prior to 2016, per capita fees were collected in November, which accounts for the significant difference in the two year comparisons.

BRANDS 2017 REVENUE BY MONTH



DIAGNOSTIC LABORATORY FEE 2017 REVENUE BY MONTH



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	135.62
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 2,023,588	\$ 4,091,619	\$ 6,115,207	\$ 6,342,649	\$ 227,442
61200 OVERTIME	37,607	21,666	59,273	65,730	6,457
61300 OTHER/PER DIEM	2,150	6,050	8,200	8,200	-
61400 BENEFITS	919,252	1,685,781	2,605,033	2,690,434	85,401
TOTAL PERSONAL SERVICES	2,982,597	5,805,116	8,787,713	9,107,013	319,300
62000 OPERATIONS					
62100 CONTRACT	378,023	822,270	1,200,293	1,349,251	148,958
62200 SUPPLY	234,189	476,412	710,601	796,673	86,072
62300 COMMUNICATION	77,308	133,478	210,786	212,184	1,398
62400 TRAVEL	53,733	82,298	136,031	173,017	36,986
62500 RENT	170,319	220,794	391,113	450,298	59,185
62600 UTILITIES	24,400	36,217	60,617	52,614	(8,003)
62700 REPAIR & MAINT	85,780	84,434	170,214	176,314	6,100
62800 OTHER EXPENSES	184,008	342,771	526,779	530,323	3,544
TOTAL OPERATIONS	1,207,760	2,198,674	3,406,434	3,740,674	334,240
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	-	9,395	9,395	13,000	3,605
68000 TRANSFERS					
68000 TRANSFERS	95,326	297,000	392,326	513,481	121,155
TOTAL TRANSFERS	95,326	297,000	392,326	513,481	121,155
69000 CAPITAL LEASES					
69000 LEASES	6,034	9,223	15,257	19,967	4,710
TOTAL LEASES	6,034	9,223	15,257	19,967	4,710
TOTAL EXPENDITURES	\$ 4,291,717	\$ 8,319,408	\$ 12,611,125	\$ 13,394,135	\$ 783,010

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 669,819	\$ 2,046,246	\$ 2,716,065	\$ 2,763,068	\$ 47,003
02262 SHIELDED EGG GRADING FEES	49,093	97,048	146,141	280,060	133,919
02425 BRAND INSPECTION FEES	1,284,674	1,257,645	2,542,319	2,542,319	-
02426 PER CAPITA FEE	855,245	2,855,227	3,710,472	4,270,971	560,499
02427 ANIMAL HEALTH	720,475	322,243	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	102,076	217,665	319,741	338,537	18,796
02817 MILK CONTROL	98,169	172,590	270,759	284,372	13,613
03209 MEAT & POULTRY INSPECTION	300,345	571,450	871,795	827,163	(44,632)
03032-1 NATIONAL LAB NETWORK	18,916	40,517	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE:	7,671	12,878	20,549	21,341	792
03427 FEDERAL UMBRELLA PROGRAM	185,234	725,899	911,133	964,153	53,020
TOTAL BUDGETED FUNDS	\$ 4,291,717	\$ 8,319,408	\$ 12,611,125	\$ 13,394,135	\$ 783,010

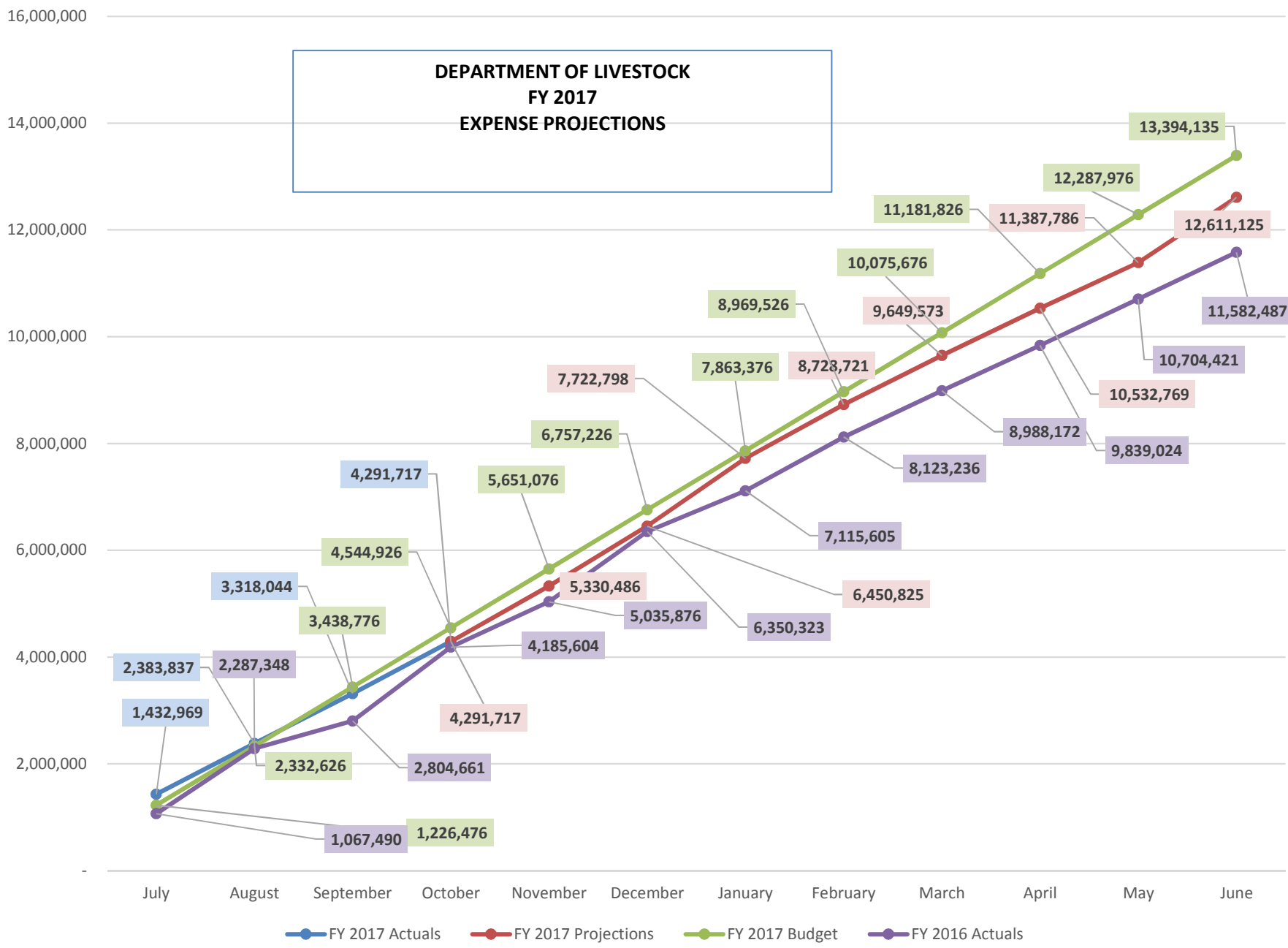
Predator control is statutorily appropriated and is not included in this projection. It is paid from Per Capita Fees in the amount of \$350,000.

The personal services projections include SB 418 pay plan increase.

Projected payouts for employees that have submitted resignation of employment is \$23,261. 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. Payouts for employees age 62 and over are included in the projections and are estimated to be \$344,770 to June 30, 2017.

**DEPARTMENT OF LIVESTOCK
FY 2017
EXPENSE PROJECTIONS**



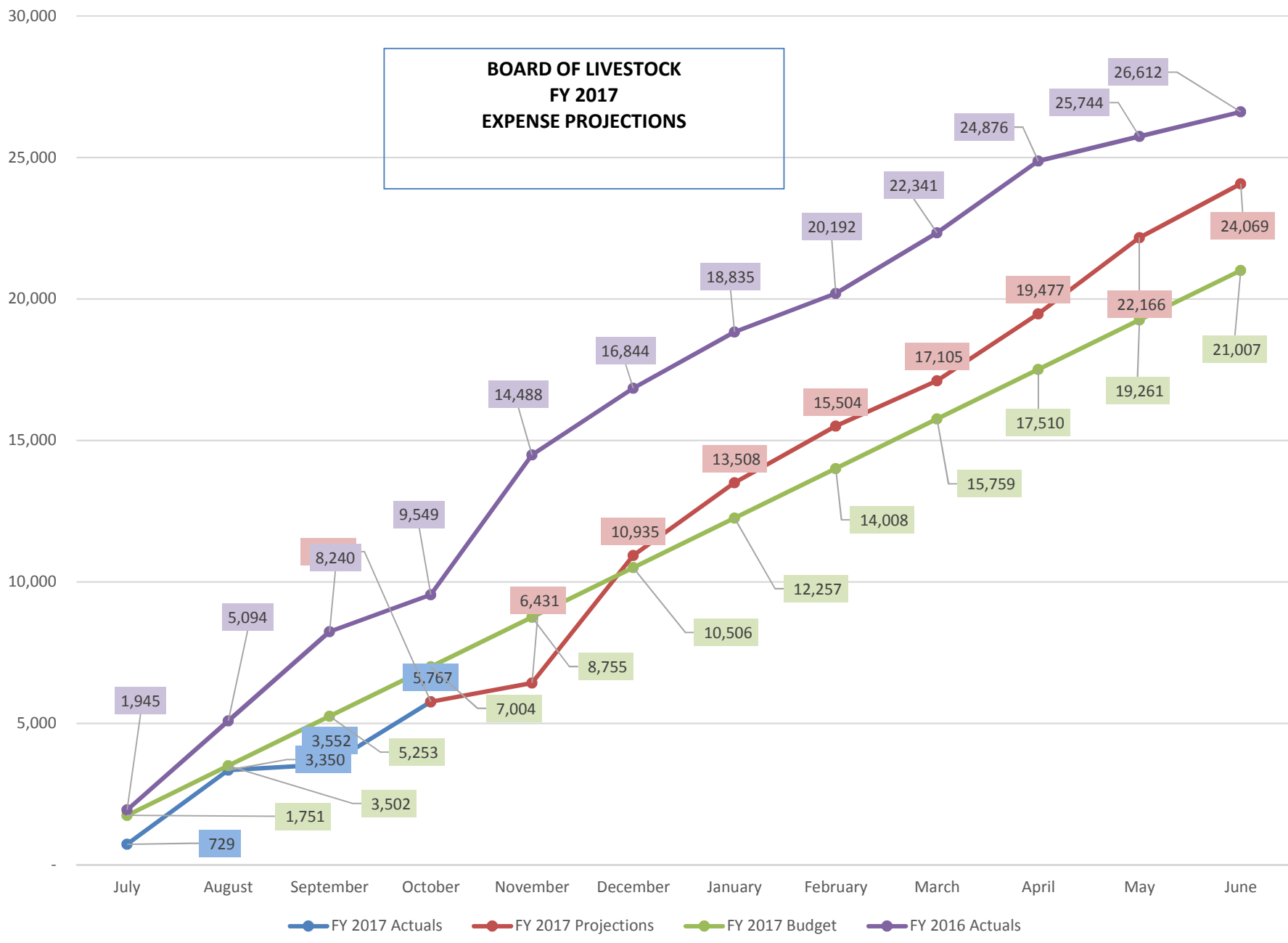
**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
November 30, 2016**

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

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61300 OTHER/PER DIEM	\$ 1,200	\$ 4,000	\$ 5,200	\$ 4,600	\$ (600)
TOTAL PERSONAL SERVICES	<u>1,200</u>	<u>4,000</u>	<u>5,200</u>	<u>4,600</u>	<u>(600)</u>
62000 OPERATIONS					
62100 CONTRACT	-	-	-	214	214
62200 SUPPLY	-	114	114	875	761
62300 COMMUNICATION	36	89	125	386	261
62400 TRAVEL	3,949	12,609	16,558	13,592	(2,966)
62700 REPAIR & MAINT	-	250	250	-	(250)
62800 OTHER EXPENSES	582	1,240	1,822	1,340	(482)
TOTAL OPERATIONS	<u>4,567</u>	<u>14,302</u>	<u>18,869</u>	<u>16,407</u>	<u>(2,462)</u>
TOTAL EXPENDITURES	<u>\$ 5,767</u>	<u>\$ 18,302</u>	<u>\$ 24,069</u>	<u>\$ 21,007</u>	<u>\$ (3,062)</u>
<u>FUND</u>					
02426 PER CAPITA	\$ 5,767	\$ 18,302	\$ 24,069	\$ 21,007	\$ (3,062)
TOTAL BUDGET FUNDING	<u>\$ 5,767</u>	<u>\$ 18,302</u>	<u>\$ 24,069</u>	<u>\$ 21,007</u>	<u>\$ (3,062)</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. The projected expenses include adjustments for circumstances that are not consistent expenses.

**BOARD OF LIVESTOCK
FY 2017
EXPENSE PROJECTIONS**



MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 246,785	\$ 459,361	\$ 706,146	\$ 701,117	\$ (5,029)
61400 BENEFITS	97,663	173,687	271,350	278,194	6,844
TOTAL PERSONAL SERVICES	<u>344,448</u>	<u>633,048</u>	<u>977,496</u>	<u>979,311</u>	<u>1,815</u>
62000 OPERATIONS					
62100 CONTRACT	47,827	131,587	179,414	169,544	(9,870)
62200 SUPPLY	16,781	45,070	61,851	114,164	52,313
62300 COMMUNICATION	6,217	13,713	19,930	32,254	12,324
62400 TRAVEL	1,562	2,088	3,650	12,453	8,803
62500 RENT	51,702	105,763	157,465	158,121	656
62700 REPAIR & MAINT	317	250	567	12,761	12,194
62800 OTHER EXPENSES	4,390	7,694	12,084	18,297	6,213
TOTAL OPERATIONS	<u>128,796</u>	<u>306,165</u>	<u>434,961</u>	<u>517,594</u>	<u>82,633</u>
68000 TRANSFERS					
68000 TRANSFERS	95,326	-	95,326	87,481	(7,845)
TOTAL TRANSFERS	<u>95,326</u>	<u>-</u>	<u>95,326</u>	<u>87,481</u>	<u>(7,845)</u>
TOTAL EXPENDITURES	<u>\$ 568,570</u>	<u>\$ 939,213</u>	<u>\$ 1,507,783</u>	<u>\$ 1,584,386</u>	<u>\$ 76,603</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 568,570	\$ 939,213	\$ 1,507,783	\$ 1,584,386	\$ 76,603
TOTAL BUDGETED FUNDS	<u>\$ 568,570</u>	<u>\$ 939,213</u>	<u>\$ 1,507,783</u>	<u>\$ 1,584,386</u>	<u>\$ 76,603</u>

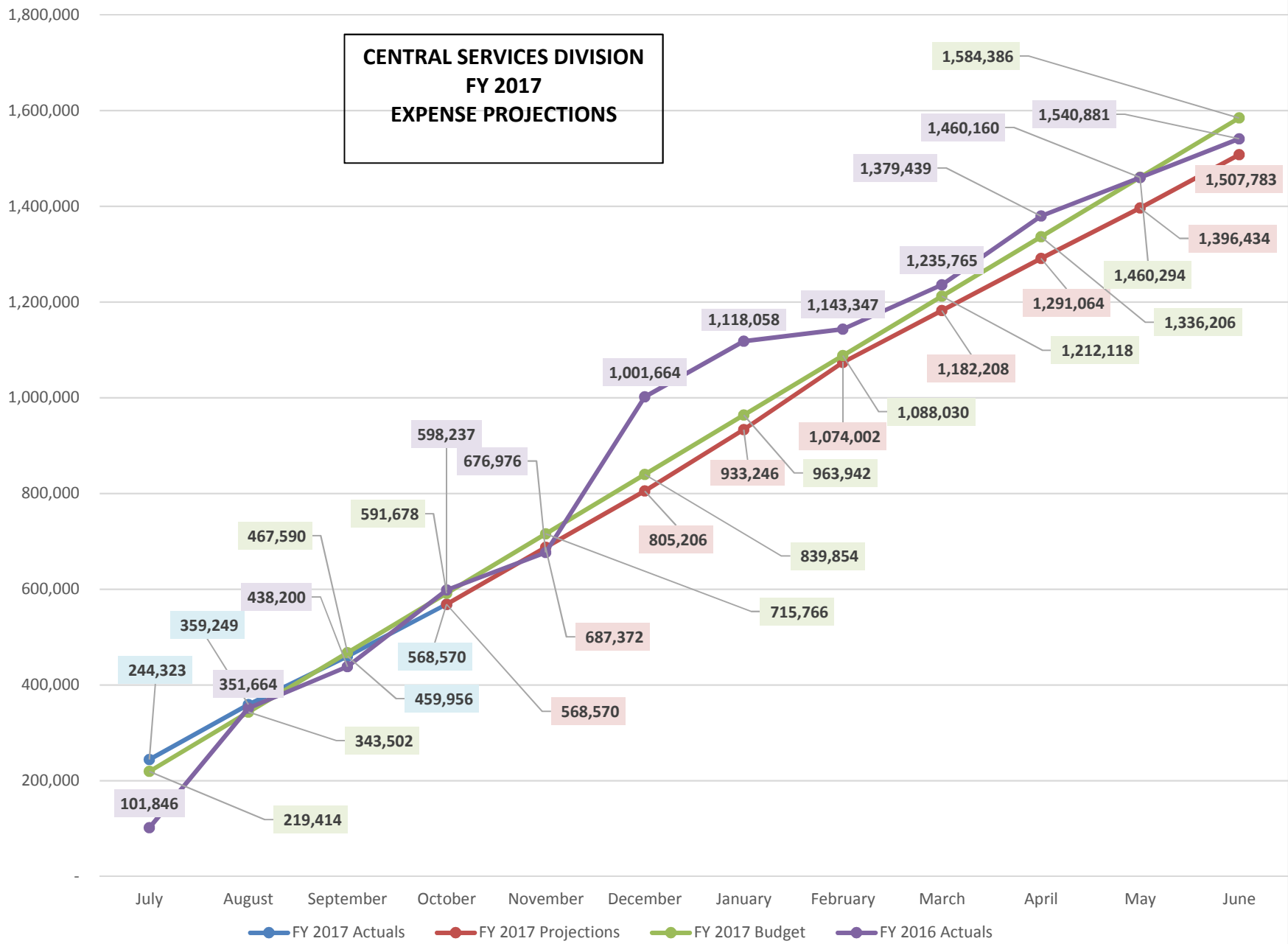
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

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
FY 2017
EXPENSE PROJECTIONS**



**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

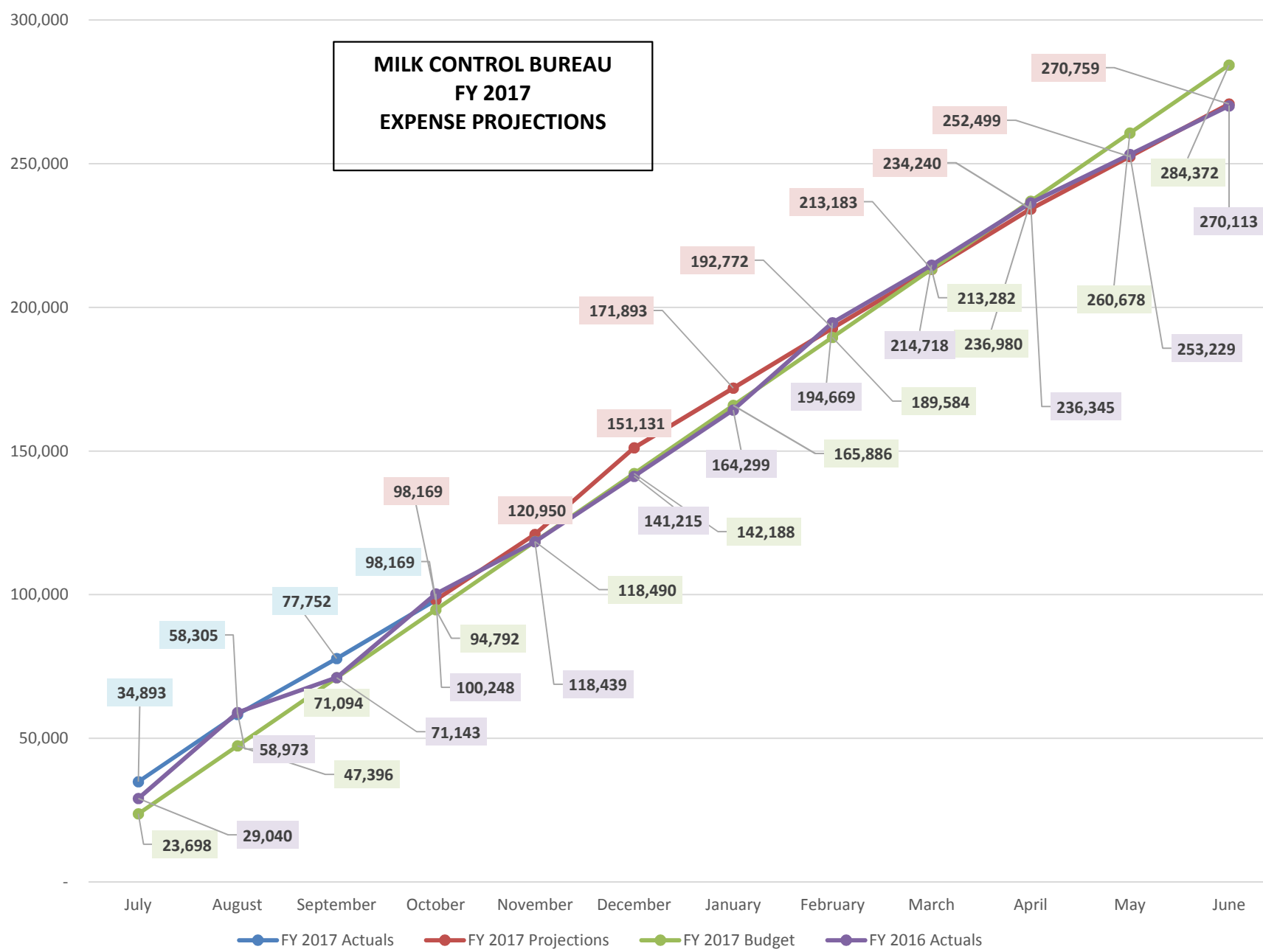
DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 3.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 59,093	\$ 102,197	\$ 161,290	\$ 162,656	\$ 1,366
61300 OTHER/PER DIEM	550	800	1,350	1,950	600
61400 BENEFITS	23,536	35,757	59,293	57,538	(1,755)
TOTAL PERSONAL SERVICES	<u>83,179</u>	<u>138,754</u>	<u>221,933</u>	<u>222,144</u>	<u>211</u>
62000 OPERATIONS					
62100 CONTRACT	5,028	12,568	17,596	29,575	11,979
62200 SUPPLY	1,023	2,540	3,563	3,652	89
62300 COMMUNICATION	1,460	2,856	4,316	4,347	31
62400 TRAVEL	2,973	5,504	8,477	11,341	2,864
62500 RENT	2,962	5,924	8,886	8,870	(16)
62700 REPAIR & MAINT	147	381	528	508	(20)
62800 OTHER EXPENSES	1,397	4,063	5,460	3,935	(1,525)
TOTAL OPERATIONS	<u>14,990</u>	<u>33,836</u>	<u>48,826</u>	<u>62,228</u>	<u>13,402</u>
TOTAL EXPENDITURES	<u>\$ 98,169</u>	<u>\$ 172,590</u>	<u>\$ 270,759</u>	<u>\$ 284,372</u>	<u>\$ 13,613</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 98,169	\$ 172,590	\$ 270,759	\$ 284,372	\$ 13,613
TOTAL BUDGETED FUNDS	<u>\$ 98,169</u>	<u>\$ 172,590</u>	<u>\$ 270,759</u>	<u>\$ 284,372</u>	<u>\$ 13,613</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 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
NOVEMBER 30, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

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

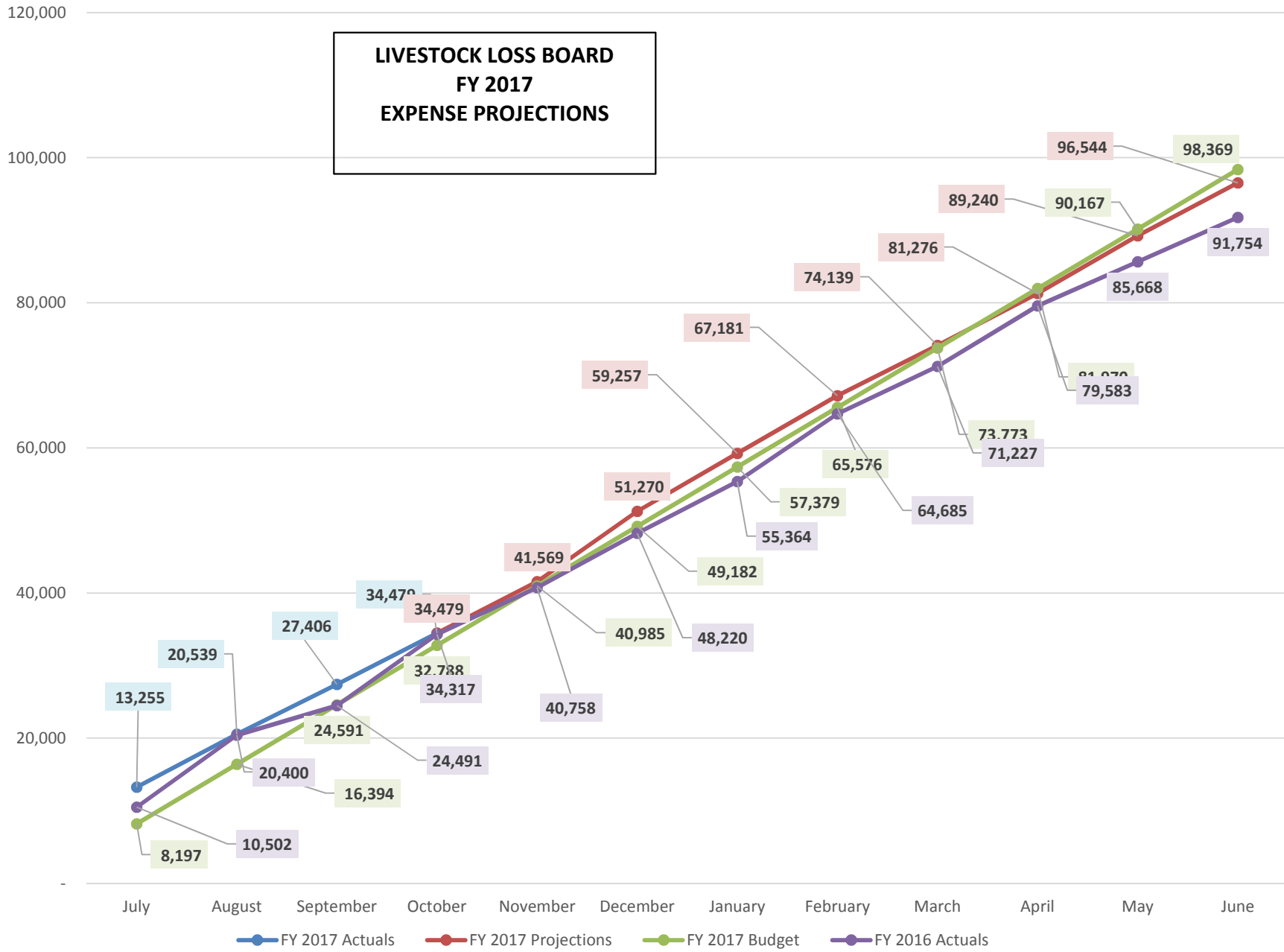
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 20,823	\$ 37,099	\$ 57,922	\$ 58,854	\$ 932
61300 OTHER/PER DIEM	400	1,250	1,650	1,650	-
61400 BENEFITS	8,234	14,005	22,239	20,769	(1,470)
TOTAL PERSONAL SERVICES	<u>29,457</u>	<u>52,354</u>	<u>81,811</u>	<u>81,273</u>	<u>(538)</u>
62000 OPERATIONS					
62100 CONTRACT	490	463	953	866	(87)
62200 SUPPLY	198	603	801	1,420	619
62300 COMMUNICATION	790	1,706	2,496	3,000	504
62400 TRAVEL	1,229	2,170	3,399	5,160	1,761
62500 RENT	1,836	4,213	6,049	5,500	(549)
62700 REPAIR & MAINT	-	17	17	150	133
62800 OTHER EXPENSES	479	539	1,018	1,000	(18)
TOTAL OPERATIONS	<u>5,022</u>	<u>9,711</u>	<u>14,733</u>	<u>17,096</u>	<u>2,363</u>
TOTAL EXPENDITURES	<u>\$ 34,479</u>	<u>\$ 62,065</u>	<u>\$ 96,544</u>	<u>\$ 98,369</u>	<u>\$ 1,825</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 34,479	\$ 62,065	\$ 96,544	\$ 98,369	\$ 1,825
TOTAL BUDGETED FUNDS	<u>\$ 34,479</u>	<u>\$ 62,065</u>	<u>\$ 96,544</u>	<u>\$ 98,369</u>	<u>\$ 1,825</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 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
NOVEMBER 30, 2016**

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

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June	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	\$ 299,986	\$ 623,665	\$ 923,651	\$ 898,196	\$ (25,455)
61400 BENEFITS	133,307	273,133	406,440	410,586	4,146
TOTAL PERSONAL SERVICES	433,293	896,798	1,330,091	1,308,782	(21,309)
62000 OPERATIONS					
62100 CONTRACT	25,476	55,798	81,274	88,767	7,493
62200 SUPPLY	152,761	290,573	443,334	436,401	(6,933)
62300 COMMUNICATION	11,873	20,827	32,700	28,541	(4,159)
62400 TRAVEL	5,412	1,148	6,560	6,012	(548)
62500 RENT	885	914	1,799	7,949	6,150
62600 UTILITIES	16,470	33,790	50,260	40,483	(9,777)
62700 REPAIR & MAINT	41,967	31,326	73,293	67,354	(5,939)
62800 OTHER EXPENSES	45,286	59,507	104,793	126,149	21,356
TOTAL OPERATIONS	300,130	493,883	794,013	801,656	7,643
69000 CAPITAL LEASES					
69000 LEASES	6,034	9,223	15,257	19,967	4,710
TOTAL LEASES	6,034	9,223	15,257	19,967	4,710
TOTAL EXPENDITURES	\$ 739,457	\$ 1,399,904	\$ 2,139,361	\$ 2,130,405	\$ (8,956)
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 66	\$ 763,104	\$ 763,170	\$ 763,170	\$ -
02426 PER CAPITA FEE	-	279,758	279,758	270,802	(8,956)
02427 ANIMAL HEALTH LAB FEES	720,475	316,525	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	18,916	40,517	59,433	59,433	-
TOTAL BUDGET FUNDING	\$ 739,457	\$ 1,399,904	\$ 2,139,361	\$ 2,130,405	\$ (8,956)

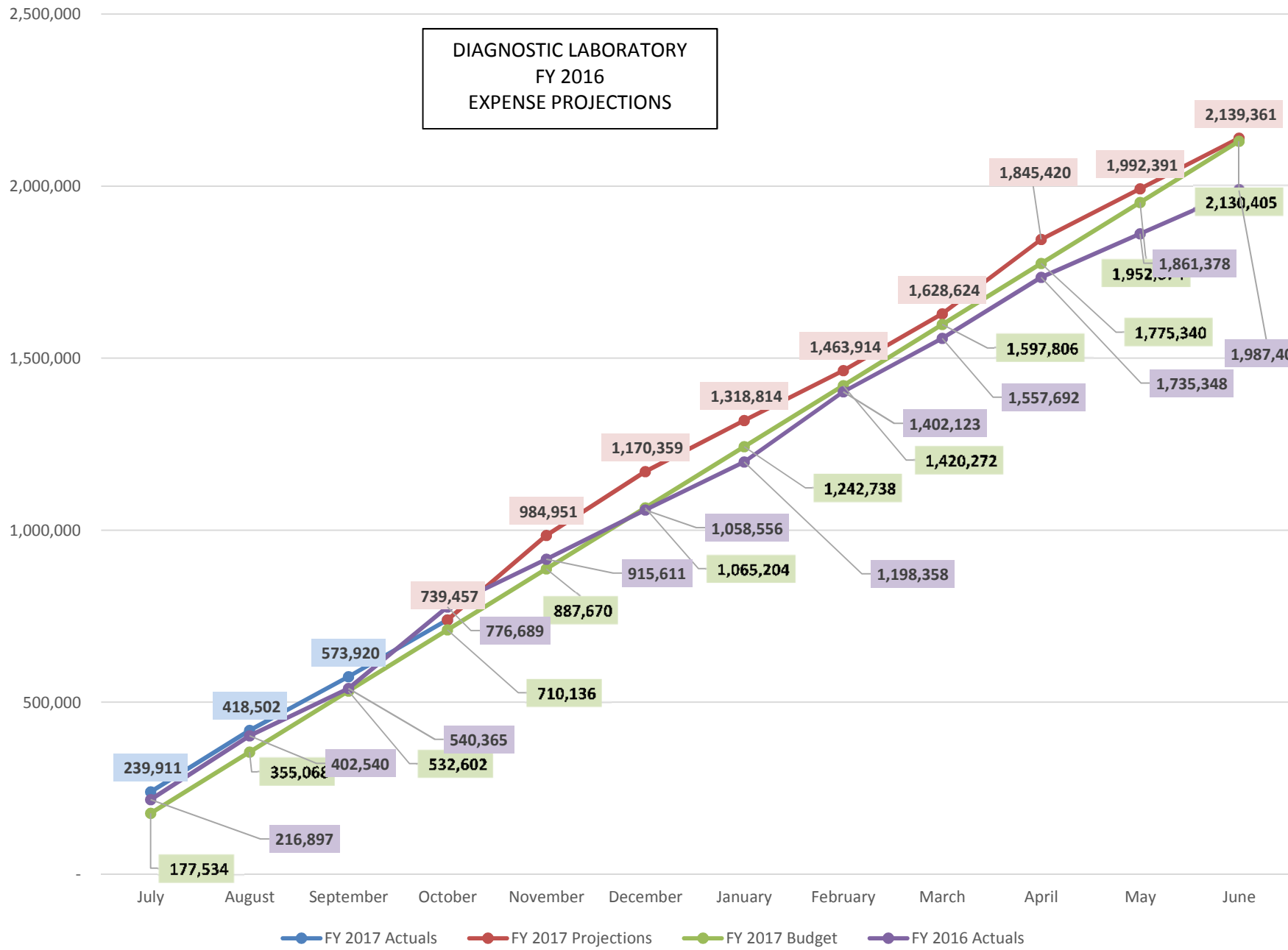
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

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 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
NOVEMBER 30, 2016**

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

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

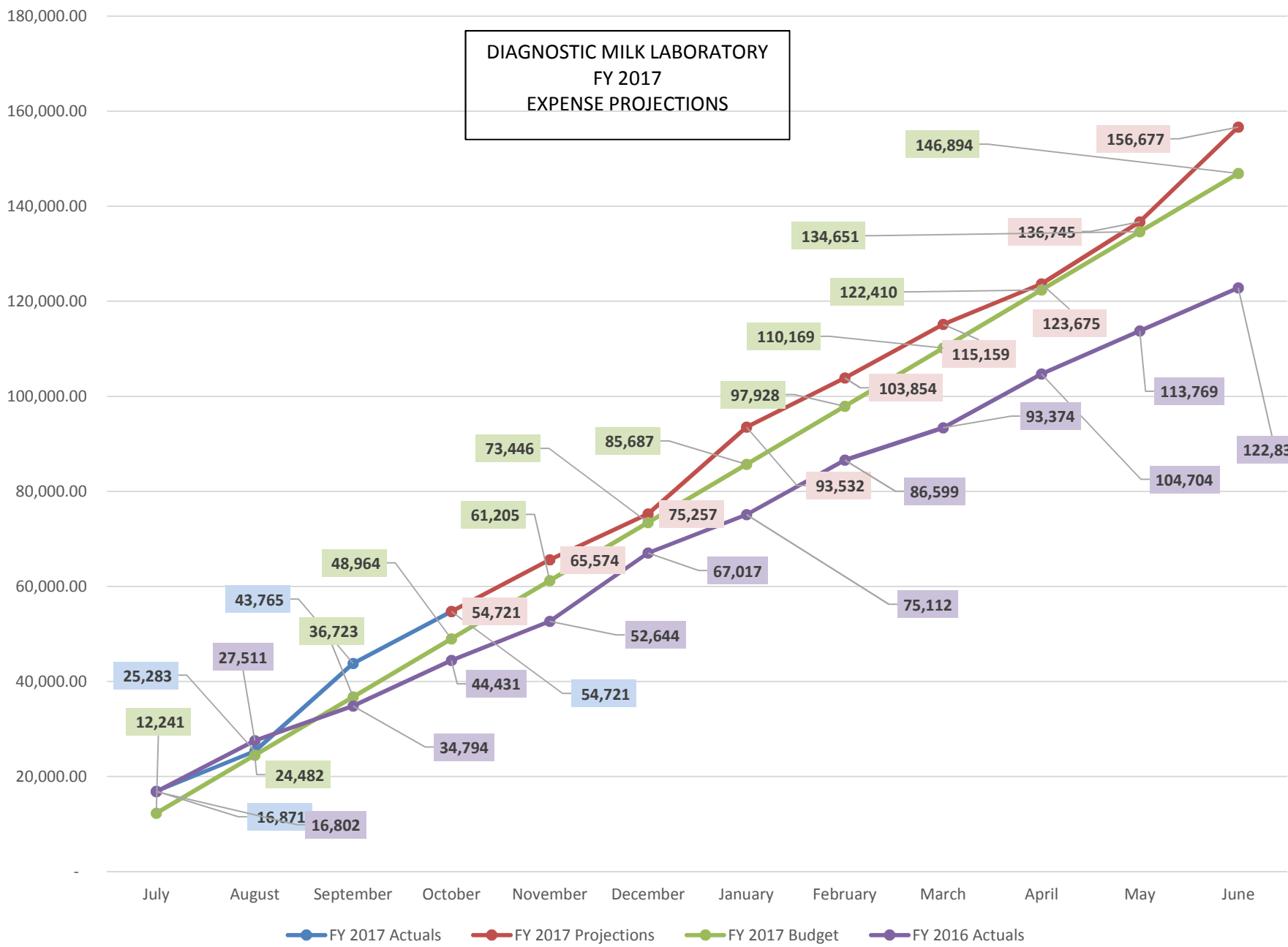
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 18,636	\$ 42,943	\$ 61,579	\$ 65,730	\$ 4,151
61400 BENEFITS	7,651	16,232	23,883	27,037	3,154
TOTAL PERSONAL SERVICES	26,287	59,175	85,462	92,767	7,305
62000 OPERATIONS					
62100 CONTRACT	983	4,970	5,953	7,100	1,147
62200 SUPPLY	15,471	21,681	37,152	33,127	(4,025)
62300 COMMUNICATION	335	693	1,028	1,000	(28)
62400 TRAVEL	6	981	987	1,500	513
62500 RENT	-	59	59	-	(59)
62600 UTILITIES	1,430	2,427	3,857	-	(3,857)
62700 REPAIR & MAINT	6,253	6,150	12,403	8,300	(4,103)
62800 OTHER EXPENSES	3,956	5,820	9,776	3,100	(6,676)
TOTAL OPERATIONS	28,434	42,781	71,215	54,127	(17,088)
TOTAL EXPENDITURES	\$ 54,721	\$ 101,956	\$ 156,677	\$ 146,894	\$ (9,783)
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 54,721	\$ 101,956	\$ 156,677	\$ 146,894	\$ (9,783)
TOTAL BUDGETED FUNDS	\$ 54,721	\$ 101,956	\$ 156,677	\$ 146,894	\$ (9,783)

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.

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
NOVEMBER 30, 2016**

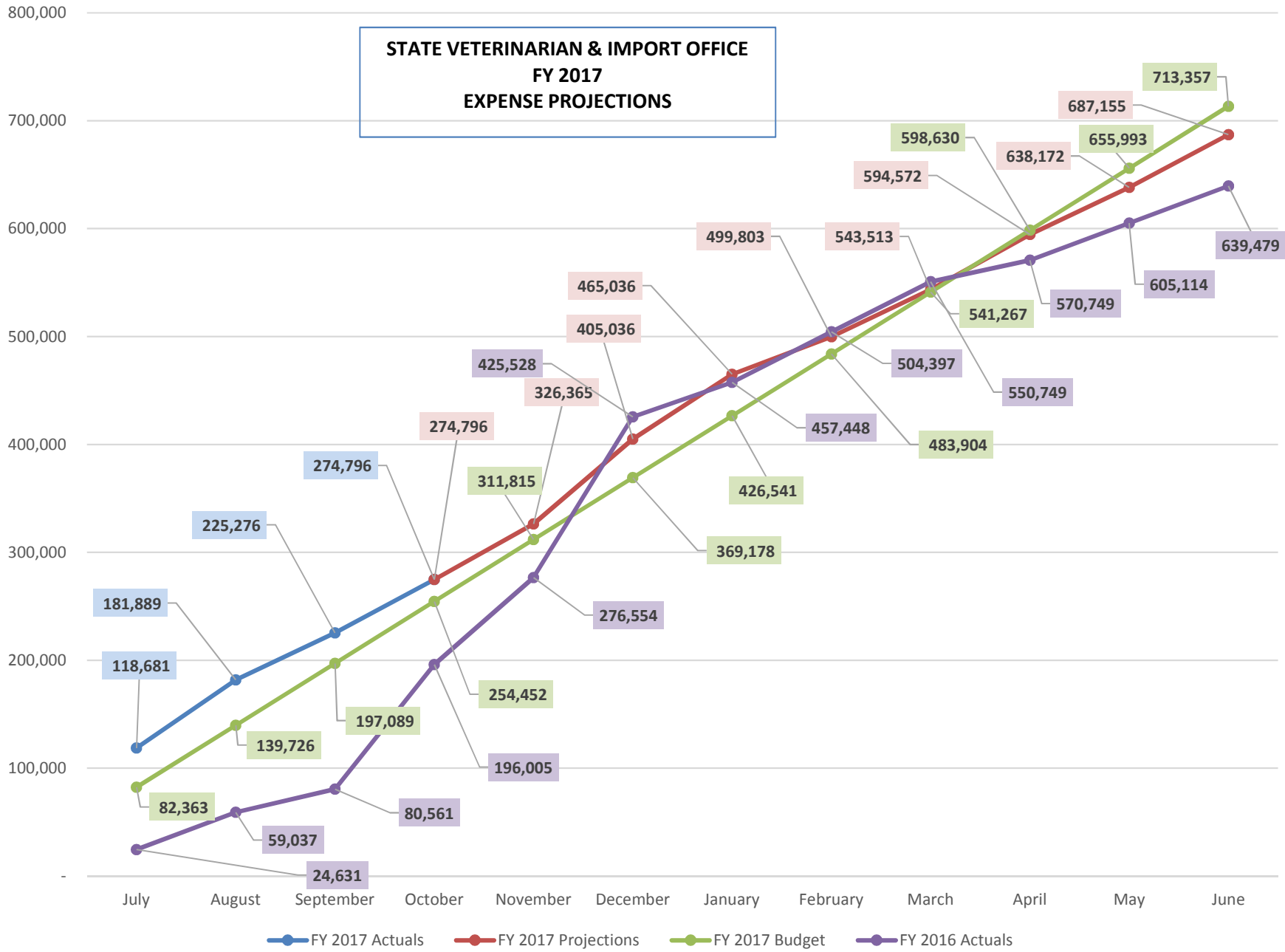
DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN AND IMPORT OFFICE

	Fiscal Year-to- Date Actual Expenses November FY 2016	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	8.10				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 144,339	\$ 251,240	\$ 395,579	\$ 390,882	\$ (4,697)
61400 BENEFITS	58,800	99,054	157,854	158,841	987
TOTAL PERSONAL SERVICES	<u>203,139</u>	<u>350,294</u>	<u>553,433</u>	<u>549,723</u>	<u>(3,710)</u>
62000 OPERATIONS					
62100 CONTRACT	9,252	18,287	27,539	75,870	48,331
62200 SUPPLY	9,378	5,564	14,942	12,700	(2,242)
62300 COMMUNICATION	16,516	23,708	40,224	36,500	(3,724)
62400 TRAVEL	2,370	988	3,358	1,964	(1,394)
62500 RENT	2,951	3,030	5,981	3,900	(2,081)
62700 REPAIR & MAINT	26,302	888	27,190	20,500	(6,690)
62800 OTHER EXPENSES	4,888	9,600	14,488	12,200	(2,288)
TOTAL OPERATIONS	<u>71,657</u>	<u>62,065</u>	<u>133,722</u>	<u>163,634</u>	<u>29,912</u>
TOTAL EXPENDITURES	<u>\$ 274,796</u>	<u>\$ 412,359</u>	<u>\$ 687,155</u>	<u>\$ 713,357</u>	<u>\$ 26,202</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 274,796	\$ 412,359	\$ 687,155	\$ 713,357	\$ 26,202
TOTAL BUDGET FUNDING	<u>\$ 274,796</u>	<u>\$ 412,359</u>	<u>\$ 687,155</u>	<u>\$ 713,357</u>	<u>\$ 26,202</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 and the pay increase to the 2014 market have been included in the projection.

**STATE VETERINARIAN & IMPORT OFFICE
FY 2017
EXPENSE PROJECTIONS**



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

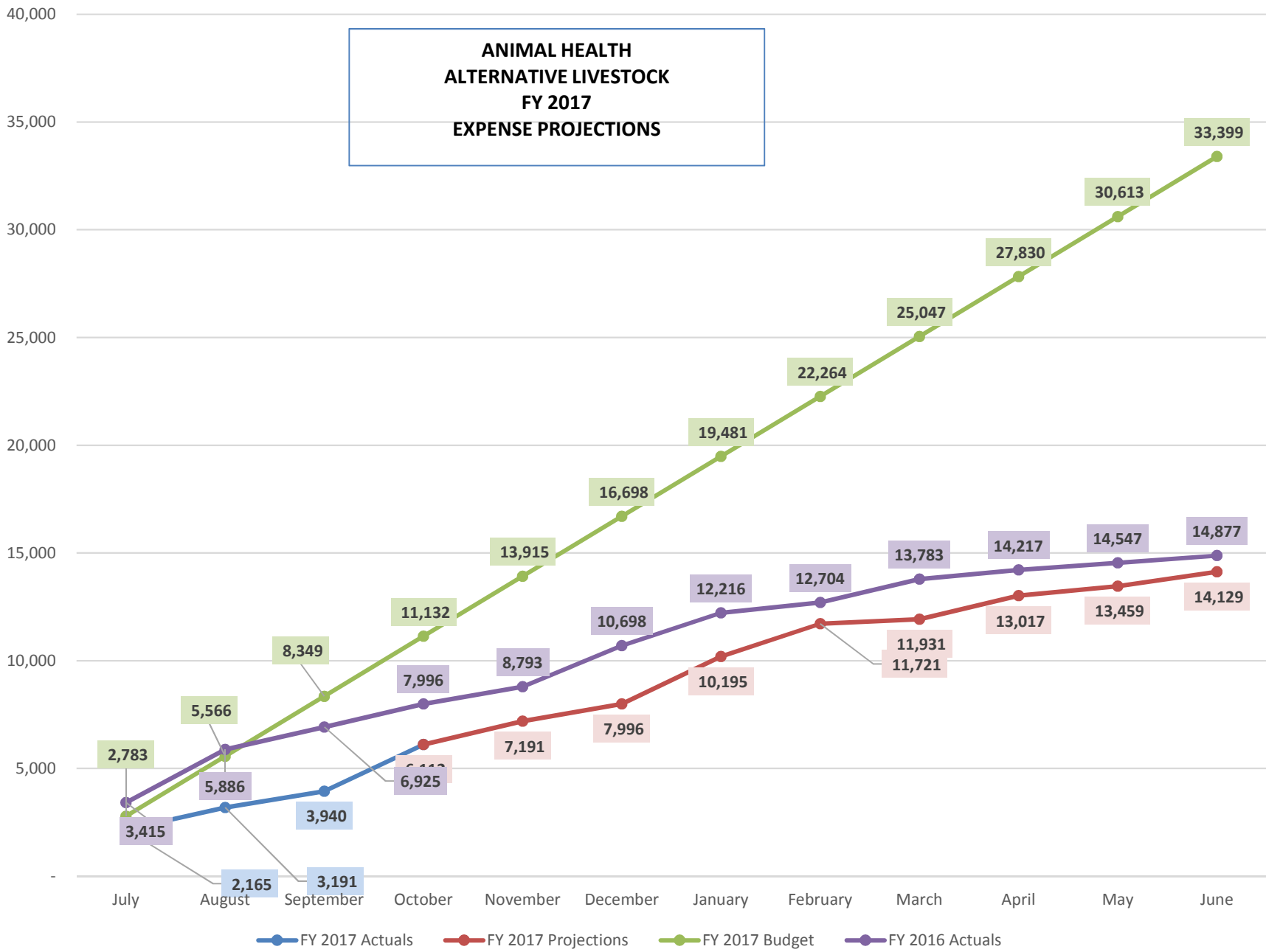
DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: ALTERNATIVE LIVESTOCK

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	0.40				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 3,168	\$ 3,850	\$ 7,018	\$ 22,906	\$ 15,888
61400 BENEFITS	1,171	1,409	2,580	8,374	5,794
TOTAL PERSONAL SERVICES	<u>4,339</u>	<u>5,259</u>	<u>9,598</u>	<u>31,280</u>	<u>21,682</u>
62000 OPERATIONS					
62100 CONTRACT	321	432	753	444	(309)
62200 SUPPLY	725	755	1,480	311	(1,169)
62300 COMMUNICATION	556	589	1,145	923	(222)
62700 REPAIR & MAINT	-	-	-	-	-
62800 OTHER EXPENSES	171	349	520	441	(79)
TOTAL OPERATIONS	<u>1,773</u>	<u>2,758</u>	<u>4,531</u>	<u>2,119</u>	<u>(2,412)</u>
TOTAL EXPENDITURES	<u>\$ 6,112</u>	<u>\$ 8,017</u>	<u>\$ 14,129</u>	<u>\$ 33,399</u>	<u>\$ 19,270</u>
BUDGETED FUNDS					
02426 PER CAPITA FEE	\$ 6,112	\$ 8,017	\$ 14,129	\$ 33,399	\$ 19,270
TOTAL BUDGETED FUNDS	<u>\$ 6,112</u>	<u>\$ 8,017</u>	<u>\$ 14,129</u>	<u>\$ 33,399</u>	<u>\$ 19,270</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 and the pay increase to the 2014 market have been included in the projection.

**ANIMAL HEALTH
ALTERNATIVE LIVESTOCK
FY 2017
EXPENSE PROJECTIONS**



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

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

	Fiscal Year-to- Date Actual Expenses November FY 2017	Projected Expenses December 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

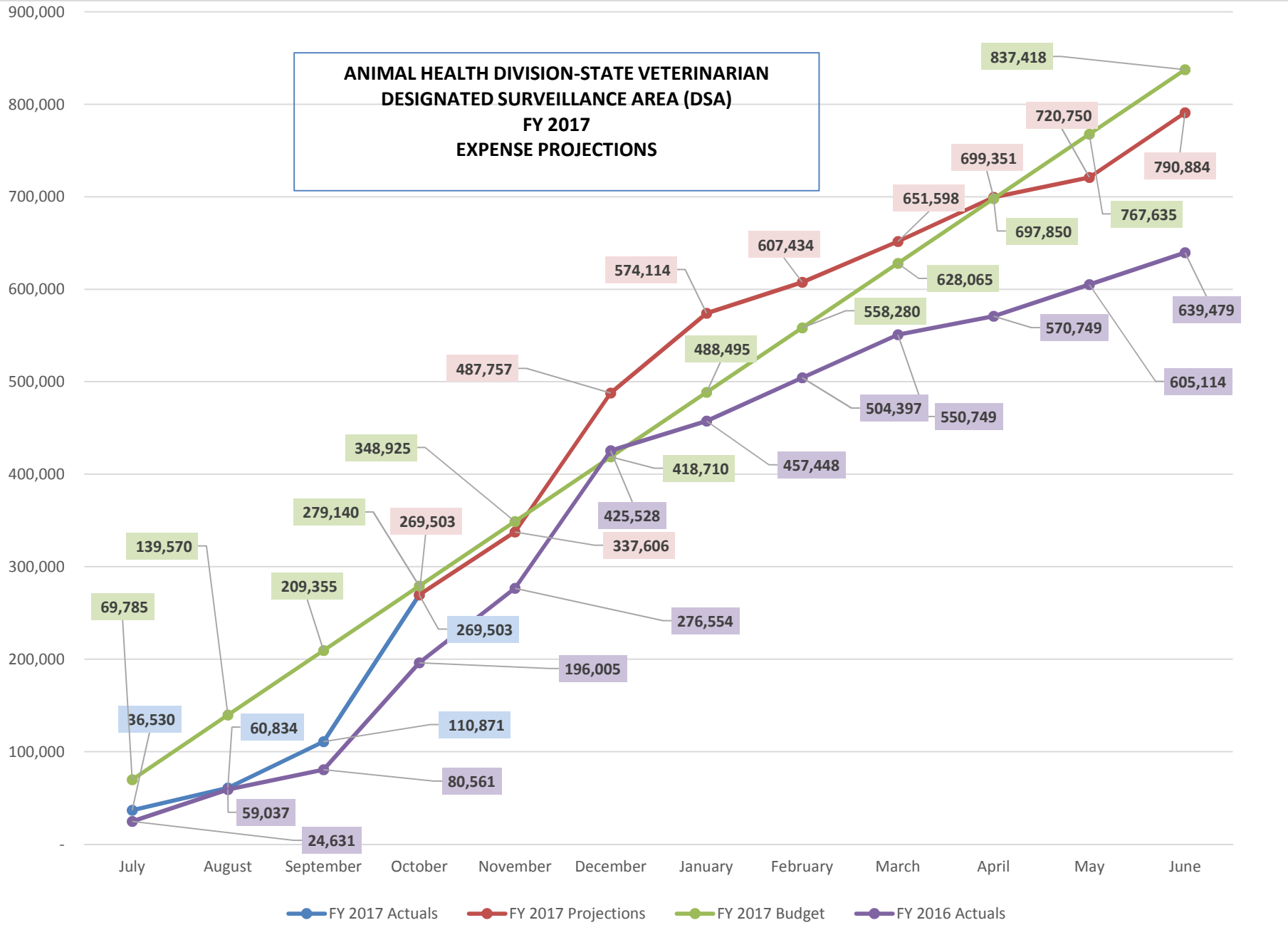
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 42,414	\$ 81,176	\$ 123,590	\$ 127,074	\$ 3,484
61400 BENEFITS	16,110	28,717	44,827	43,893	(934)
TOTAL PERSONAL SERVICES	<u>58,524</u>	<u>109,893</u>	<u>168,417</u>	<u>170,967</u>	<u>2,550</u>
62000 OPERATIONS					
62100 CONTRACT	205,869	405,056	610,925	649,057	38,132
62200 SUPPLY	1,180	3,941	5,121	4,665	(456)
62300 COMMUNICATION	1,269	1,592	2,861	3,332	471
62400 TRAVEL	2,134	180	2,314	7,997	5,683
62500 RENT	-	59	59	50	(9)
62700 REPAIR & MAINT	15	39	54	150	96
62800 OTHER EXPENSES	512	621	1,133	1,200	67
TOTAL OPERATIONS	<u>210,979</u>	<u>411,488</u>	<u>622,467</u>	<u>666,451</u>	<u>43,984</u>
TOTAL EXPENDITURES	<u>\$ 269,503</u>	<u>\$ 521,381</u>	<u>\$ 790,884</u>	<u>\$ 837,418</u>	<u>\$ 46,534</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 269,503	\$ 521,381	\$ 790,884	\$ 837,418	\$ 46,534
TOTAL BUDGETED FUNDS	<u>\$ 269,503</u>	<u>\$ 521,381</u>	<u>\$ 790,884</u>	<u>\$ 837,418</u>	<u>\$ 46,534</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 December 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 nine months to the end of the year instead of the anticipated eight months.

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



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

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

	Year-TO-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	3.75
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 64,944	\$ 148,963	\$ 213,907	\$ 281,781	\$ 67,874
61400 BENEFITS	26,650	55,787	82,437	111,040	28,603
TOTAL PERSONAL SERVICES	<u>91,594</u>	<u>204,750</u>	<u>296,344</u>	<u>392,821</u>	<u>96,477</u>
62000 OPERATIONS					
62100 CONTRACT	13,577	114,518	128,095	61,732	(66,363)
62200 SUPPLY	3,895	20,020	23,915	26,000	2,085
62300 COMMUNICATION	3,262	5,377	8,639	7,300	(1,339)
62400 TRAVEL	3,662	10,989	14,651	16,500	1,849
62500 RENT	50,672	12,369	63,041	88,000	24,959
62700 REPAIR & MAINT	2,843	7,615	10,458	9,800	(658)
62800 OTHER EXPENSES	15,729	43,866	59,595	52,000	(7,595)
TOTAL OPERATIONS	<u>93,640</u>	<u>214,754</u>	<u>308,394</u>	<u>261,332</u>	<u>(47,062)</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	-	297,000	297,000	297,000	-
TOTAL TRANSFERS	<u>-</u>	<u>297,000</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 185,234</u>	<u>\$ 725,899</u>	<u>\$ 911,133</u>	<u>\$ 964,153</u>	<u>\$ 53,020</u>
<u>BUDGETED FUNDS</u>					
03427 AH FEDERAL UMBRELLA	\$ 185,234	\$ 725,899	\$ 911,133	\$ 964,153	\$ 53,020
TOTAL BUDGETED FUNDS	<u>\$ 185,234</u>	<u>\$ 725,899</u>	<u>\$ 911,133</u>	<u>\$ 964,153</u>	<u>\$ 53,020</u>

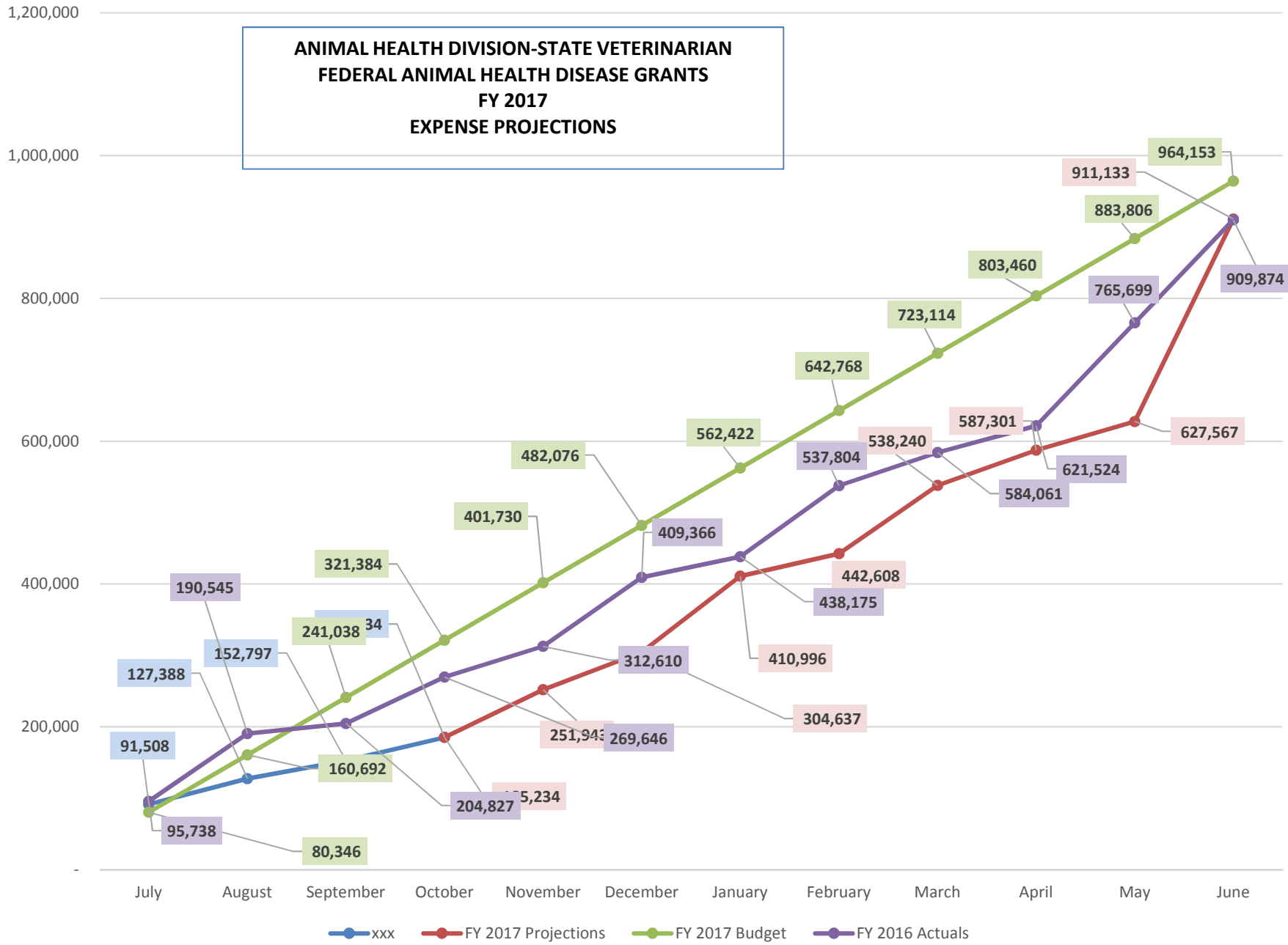
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

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.

Projected payouts for employees that have submitted resignation of employment is \$7,840. The department expects to pay this within the next three months.

The Federal fiscal year is different than state fiscal year. While MDOL may only spend what is the House Bill 2 budget, 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
NOVEMBER 30, 2016**

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

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	4.75
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

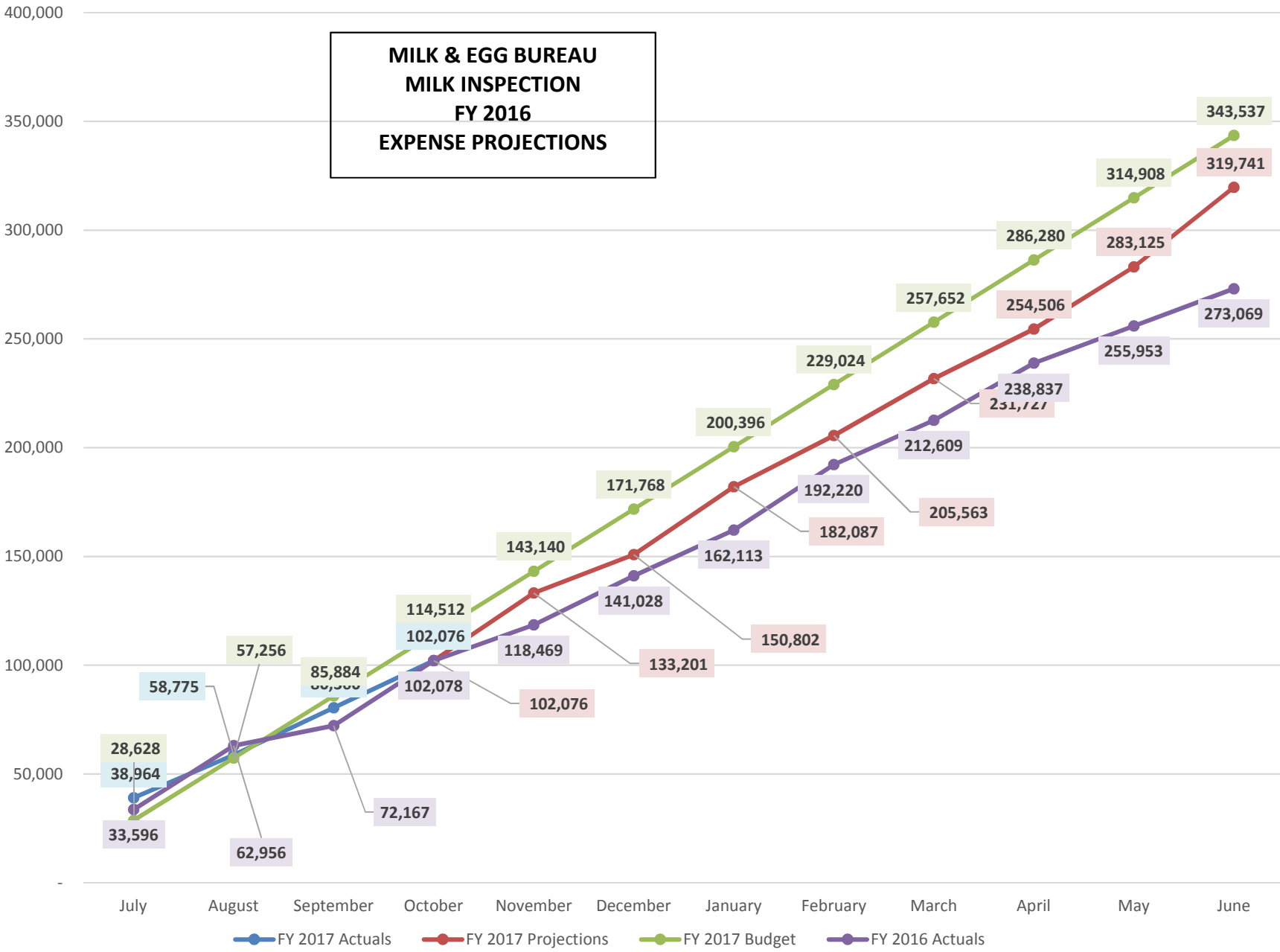
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 60,251	\$ 132,882	\$ 193,133	\$ 208,218	\$ 15,085
61400 BENEFITS	26,250	55,889	82,139	81,783	(356)
TOTAL PERSONAL SERVICES	<u>86,501</u>	<u>188,771</u>	<u>275,272</u>	<u>290,001</u>	<u>14,729</u>
62000 OPERATIONS					
62100 CONTRACT	2,604	1,274	3,878	4,600	722
62200 SUPPLY	3,114	1,613	4,727	11,588	6,861
62300 COMMUNICATION	1,849	4,134	5,983	6,000	17
62400 TRAVEL	2,657	9,163	11,820	12,388	568
62500 RENT	1,667	3,749	5,416	5,000	(416)
62700 REPAIR & MAINT	779	1,739	2,518	2,200	(318)
62800 OTHER EXPENSES	2,905	7,222	10,127	11,760	1,633
TOTAL OPERATIONS	<u>15,575</u>	<u>28,894</u>	<u>44,469</u>	<u>53,536</u>	<u>9,067</u>
TOTAL EXPENDITURES	<u>\$ 102,076</u>	<u>\$ 217,665</u>	<u>\$ 319,741</u>	<u>\$ 343,537</u>	<u>\$ 23,796</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	102,076	217,665	319,741	338,537	18,796
TOTAL BUDGET FUNDING	<u>\$ 102,076</u>	<u>\$ 217,665</u>	<u>\$ 319,741</u>	<u>\$ 343,537</u>	<u>\$ 23,796</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 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 and the pay increase to the 2014 market have been included in the projection.

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



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

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

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 3,573	\$ 6,077	\$ 9,650	\$ 10,317	\$ 667
61400 BENEFITS	1,108	2,613	3,721	3,978	257
TOTAL PERSONAL SERVICES	<u>4,681</u>	<u>8,690</u>	<u>13,371</u>	<u>14,295</u>	<u>924</u>
62000 OPERATIONS					
62200 SUPPLY	-	2,694	2,694	4,389	1,695
62400 TRAVEL	2,175	-	2,175	-	(2,175)
62800 OTHER EXPENSES	815	1,494	2,309	2,657	348
TOTAL OPERATIONS	<u>2,990</u>	<u>4,188</u>	<u>7,178</u>	<u>7,046</u>	<u>(132)</u>
TOTAL EXPENDITURES	<u>\$ 7,671</u>	<u>\$ 12,878</u>	<u>\$ 20,549</u>	<u>\$ 21,341</u>	<u>\$ 792</u>

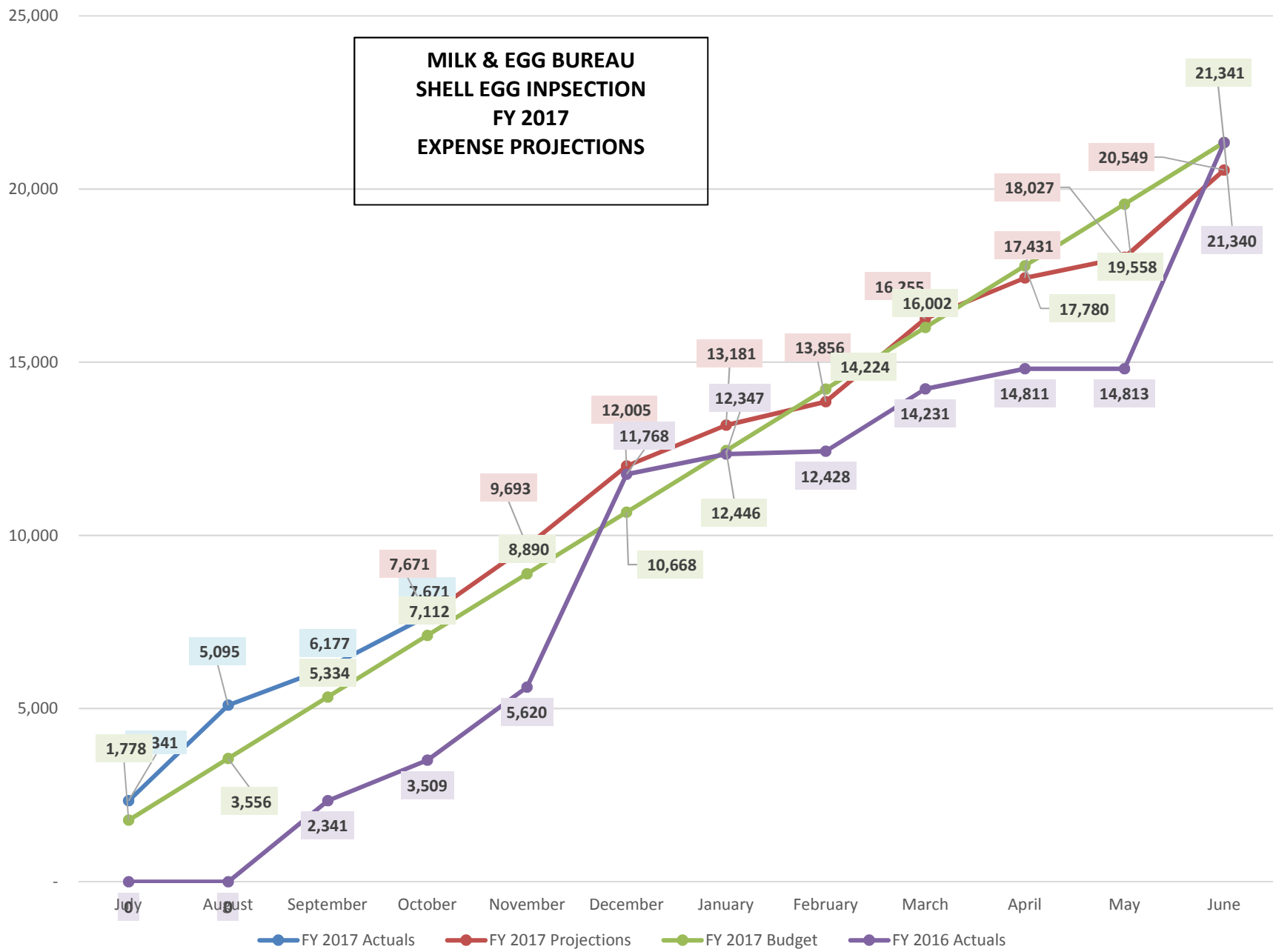
BUDGETED FUNDS

03032-2 SHELL EGG FEDERAL INSPEC	\$ 7,671	\$ 12,878	\$ 20,549	\$ 21,341	\$ 792
TOTAL BUDGET FUNDING	<u>\$ 7,671</u>	<u>\$ 12,878</u>	<u>\$ 20,549</u>	<u>\$ 21,341</u>	<u>\$ 792</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 and the pay increase to the 2014 market have been included in the projection.

**MILK & EGG BUREAU
SHELL EGG INSPECTION
FY 2017
EXPENSE PROJECTIONS**



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
NOVEMBER 30, 2016**

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

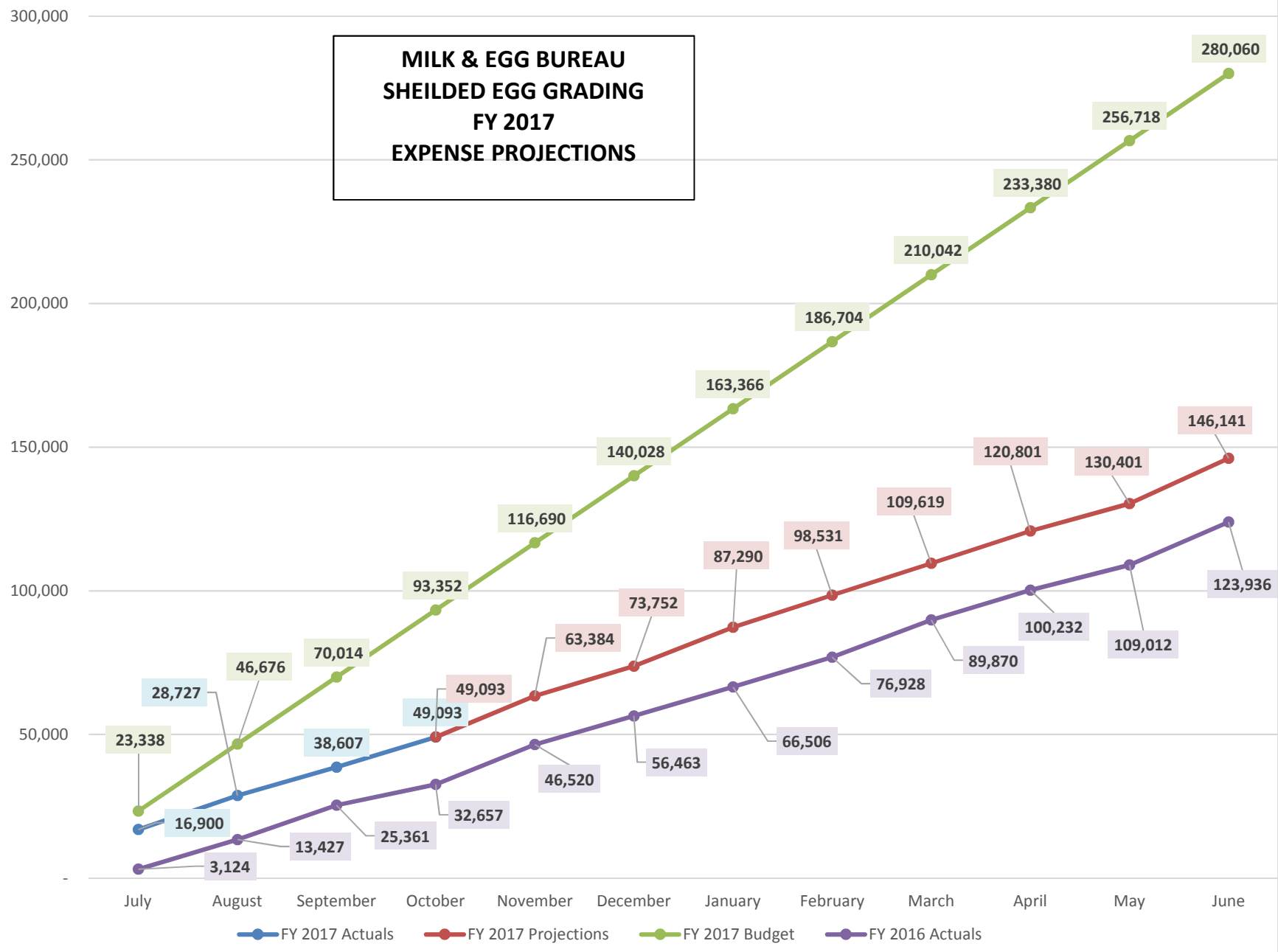
	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 28,840	\$ 56,497	\$ 85,337	\$ 101,078	\$ 15,741
61400 BENEFITS	11,815	22,565	34,380	43,027	8,647
TOTAL PERSONAL SERVICES	<u>40,655</u>	<u>79,062</u>	<u>119,717</u>	<u>144,105</u>	<u>24,388</u>
62000 OPERATIONS					
62100 CONTRACT	7,938	16,889	24,827	129,663	104,836
62200 SUPPLY	161	268	429	2,500	2,071
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	339	829	1,168	-	(1,168)
TOTAL OPERATIONS	<u>8,438</u>	<u>17,986</u>	<u>26,424</u>	<u>135,955</u>	<u>109,531</u>
TOTAL EXPENDITURES	<u>\$ 49,093</u>	<u>\$ 97,048</u>	<u>\$ 146,141</u>	<u>\$ 280,060</u>	<u>\$ 133,919</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 49,093	\$ 97,048	\$ 146,141	\$ 280,060	\$ 133,919
TOTAL BUDGET FUNDING	<u>\$ 49,093</u>	<u>\$ 97,048</u>	<u>\$ 146,141</u>	<u>\$ 280,060</u>	<u>\$ 133,919</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 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 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
NOVEMBER 30, 2016**

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

	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	53.11
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 723,048	\$ 1,523,860	\$ 2,246,908	\$ 2,438,466	\$ 191,558
61200 OVERTIME	37,607	21,666	59,273	65,730	6,457
61400 BENEFITS	353,149	631,775	984,924	1,055,591	70,667
TOTAL PERSONAL SERVICES	<u>1,113,804</u>	<u>2,177,301</u>	<u>3,291,105</u>	<u>3,559,787</u>	<u>268,682</u>
62000 OPERATIONS					
62100 CONTRACT	40,227	39,685	79,912	73,728	(6,184)
62200 SUPPLY	25,129	76,922	102,051	134,417	32,366
62300 COMMUNICATION	29,020	51,104	80,124	75,101	(5,023)
62400 TRAVEL	9,872	13,007	22,879	30,691	7,812
62500 RENT	25,222	23,525	48,747	62,720	13,973
62600 UTILITIES	6,500	-	6,500	12,131	5,631
62700 REPAIR & MAINT	6,218	22,375	28,593	36,520	7,927
62800 OTHER EXPENSES	28,682	51,304	79,986	71,244	(8,742)
TOTAL OPERATIONS	<u>170,870</u>	<u>277,922</u>	<u>448,792</u>	<u>496,552</u>	<u>47,760</u>
68000 TRANSFERS					
68000 TRANSFERS	-	-	-	129,000	129,000
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>129,000</u>
TOTAL EXPENDITURES	<u>\$ 1,284,674</u>	<u>\$ 2,455,223</u>	<u>\$ 3,739,897</u>	<u>\$ 4,185,339</u>	<u>\$ 445,442</u>
<u>BUDGETED FUNDS</u>					
02425 BRAND INSPECTION FEES	\$ 1,284,674	\$ 1,257,645	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	-	1,197,578	1,197,578	1,643,020	445,442
TOTAL BUDGET FUNDING	<u>\$ 1,284,674</u>	<u>\$ 2,455,223</u>	<u>\$ 3,739,897</u>	<u>\$ 4,185,339</u>	<u>\$ 445,442</u>

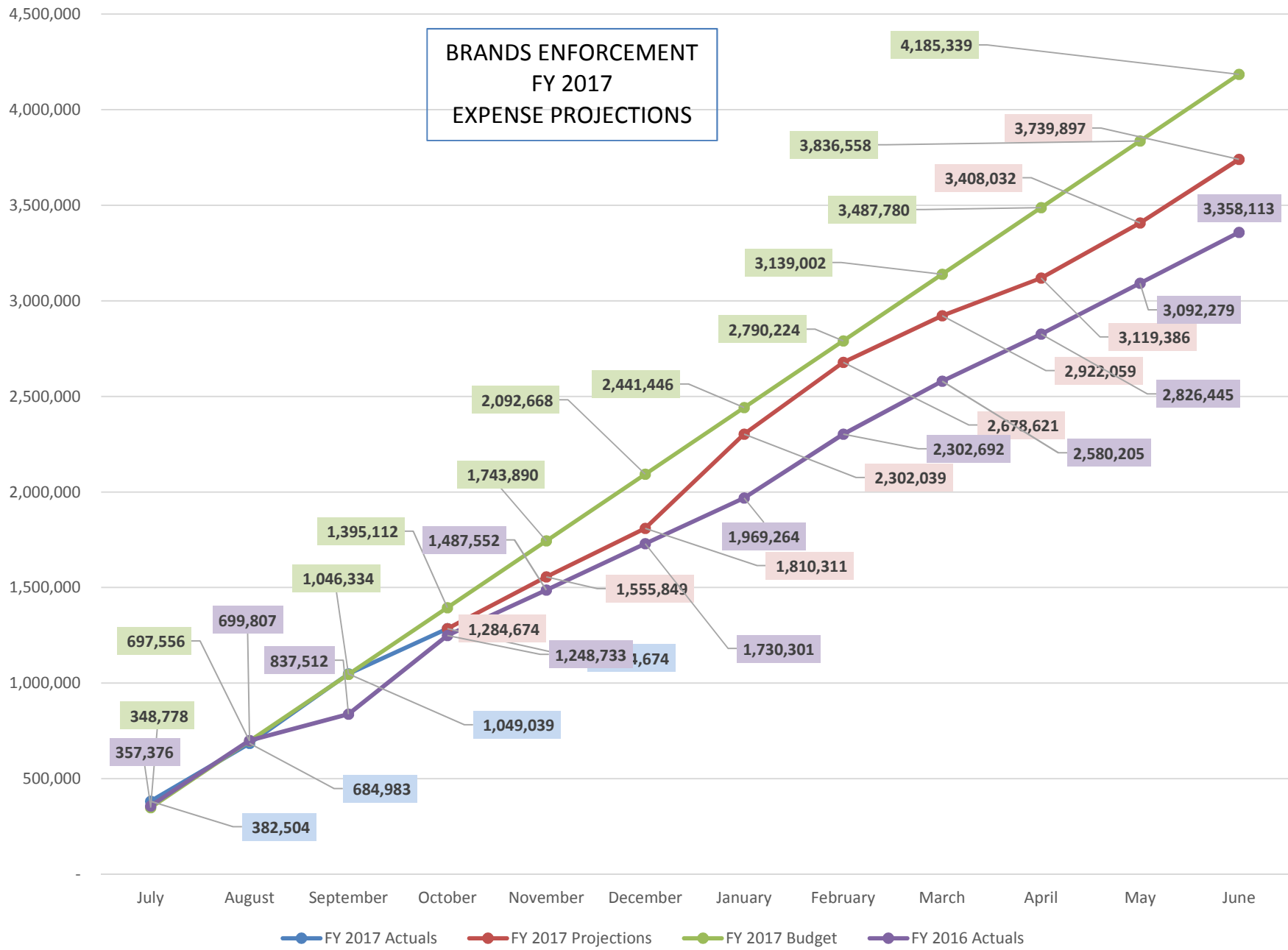
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using nine months to the end of the year instead of the anticipated eight months.

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

Projected payouts for employees that have submitted resignation of employment is \$18,911. 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
NOVEMBER 30, 2016**

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

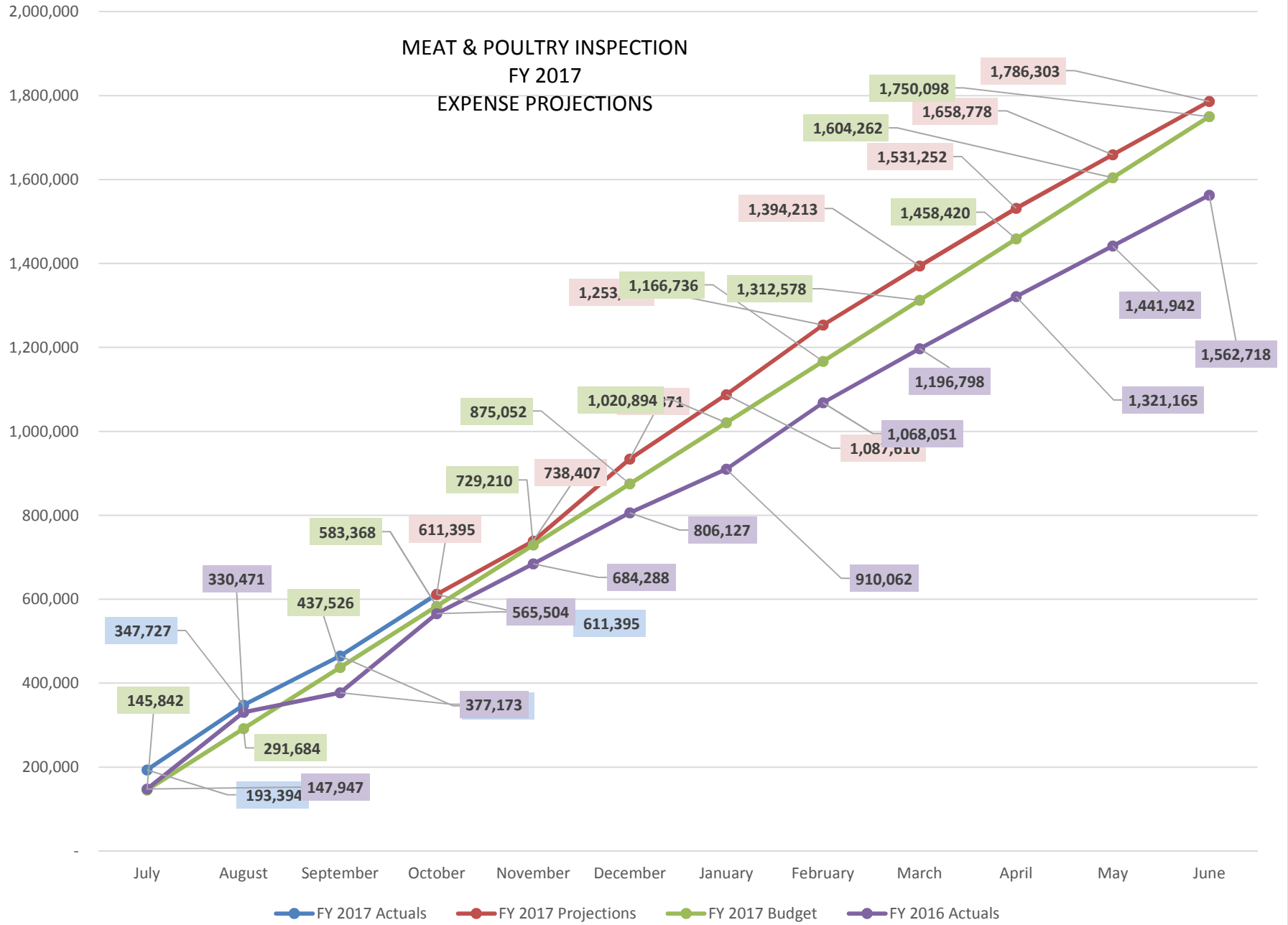
	Year-to-Date Actual Expenses November FY 2017	Projected Expenses December to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	22.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 307,688	\$ 621,809	\$ 929,497	\$ 875,374	\$ (54,123)
61400 BENEFITS	153,808	275,158	428,966	389,783	(39,183)
TOTAL PERSONAL SERVICES	<u>461,496</u>	<u>896,967</u>	<u>1,358,463</u>	<u>1,265,157</u>	<u>(93,306)</u>
62000 OPERATIONS					
62100 CONTRACT	18,431	20,743	39,174	58,091	18,917
62200 SUPPLY	4,373	4,054	8,427	10,464	2,037
62300 COMMUNICATION	4,125	7,090	11,215	13,500	2,285
62400 TRAVEL	15,732	22,838	38,570	49,877	11,307
62500 RENT	32,422	61,189	93,611	110,188	16,577
62700 REPAIR & MAINT	939	13,404	14,343	17,821	3,478
62800 OTHER EXPENSES	73,877	148,623	222,500	225,000	2,500
TOTAL OPERATIONS	<u>149,899</u>	<u>277,941</u>	<u>427,840</u>	<u>484,941</u>	<u>57,101</u>
TOTAL EXPENDITURES	<u>\$ 611,395</u>	<u>\$ 1,174,908</u>	<u>\$ 1,786,303</u>	<u>\$ 1,750,098</u>	<u>\$ (36,205)</u>
BUDGETED FUNDS					
01100 GENDERAL FUND	\$ 311,050	\$ 597,740	\$ 908,790	\$ 917,217	\$ 8,427
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	300,345	571,450	871,795	827,163	(44,632)
TOTAL BUDGET FUNDING	<u>\$ 611,395</u>	<u>\$ 1,174,908</u>	<u>\$ 1,786,303</u>	<u>\$ 1,750,098</u>	<u>\$ (36,205)</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 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
NOVEMBER 30, 2016**

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

**BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 36%**

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE 135.62						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 6,342,649	\$ 2,023,588	\$ 2,021,005	\$ 2,583	\$ 4,319,061	32%
61200 OVERTIME	65,730	37,607	36,180	1,427	28,123	57%
61300 OTHER/PER DIEM	8,200	2,150	2,450	(300)	6,050	26%
61400 BENEFITS	2,690,434	919,252	851,223	68,029	1,771,182	34%
TOTAL PERSONAL SERVICES	9,107,013	2,982,597	2,910,858	71,739	6,124,416	33%
62000 OPERATIONS						
62100 CONTRACT	1,349,251	378,023	510,368	(132,345)	971,228	28%
62200 SUPPLY	796,673	234,189	258,833	(24,644)	562,484	29%
62300 COMMUNICATION	212,184	77,308	77,089	219	134,876	36%
62400 TRAVEL	173,017	53,733	50,461	3,272	119,284	31%
62500 RENT	450,298	170,319	159,602	10,717	279,979	38%
62600 UTILITIES	52,614	24,400	13,719	10,681	28,214	46%
62700 REPAIR & MAINT	176,314	85,780	64,568	21,212	90,534	49%
62800 OTHER EXPENSES	530,323	184,008	183,715	293	346,315	35%
TOTAL OPERATIONS	3,740,674	1,207,760	1,318,355	(110,595)	2,532,914	32%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	5,000	(5,000)	13,000	0%
TOTAL EQUIPMENT	13,000	-	5,000	(5,000)	13,000	0%
68000 TRANSFERS						
68000 TRANSFERS	513,481	95,326	42,276	53,050	418,155	19%
TOTAL TRANSFERS	513,481	95,326	42,276	53,050	418,155	19%
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,034	5,764	270	13,933	30%
TOTAL LEASES	19,967	6,034	5,764	270	13,933	30%
TOTAL	\$ 13,394,135	\$ 4,291,717	\$ 4,282,253	\$ 9,464	\$ 9,102,418	32%
FUND						
01100 GENERAL FUND	\$ 2,763,068	\$ 669,819	\$ 513,954	\$ 155,865	\$ 2,093,249	24%
02262 SHIELDED EGG GRADING FEES	280,060	49,093	46,521	2,572	230,967	18%
02425 BRAND INSPECTION FEES	2,542,319	1,284,674	1,267,523	17,151	1,257,645	51%
02426 PER CAPITA FEE	4,270,971	855,245	865,656	(10,411)	3,415,726	20%
02427 ANIMAL HEALTH	1,042,718	720,475	776,688	(56,213)	322,243	69%
02701 MILK INSPECTION FEES	338,537	102,076	143,042	(40,966)	236,461	30%
02817 MILK CONTROL	284,372	98,169	100,248	(2,079)	186,203	35%
03209 MEAT & POULTRY INSPECTION	827,163	300,345	281,871	18,474	526,818	36%
03032-1 NATIONAL LAB NETWORK	59,433	18,916	9,014	9,902	40,517	32%
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	7,671	9,087	(1,416)	13,670	36%
03427 AH FEDERAL UMBRELLA	964,153	185,234	268,649	(83,415)	778,919	19%
TOTAL BUDGET FUNDING	\$ 13,394,135	\$ 4,291,717	\$ 4,282,253	\$ 9,464	\$ 9,102,418	32%

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 34% instead of the anticipated 42%.

The Department of Livestock is budgeted for \$13,394,135 and 135.62 FTE in FY 2017. Personal services budget is 33% expended with 36% of payrolls complete. Personal services expended as of November 2016 was \$71,739 higher than November 2015. Operations are 32% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$110,595 lower than November 2015. Overall, Department of Livestock total expenditures were \$9,464 higher than the same period last year. With 34% of the budget year lapsed, 32% of the budget is expended.

MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT
NOVEMBER 30, 2016

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

	FY 2017 Budget	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 10,361	\$ 13,428	\$ (3,067)	\$ 13,197
61400 BENEFITS	10,584	6,945	6,535	410	3,639
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>17,306</u>	<u>19,963</u>	<u>(2,657)</u>	<u>16,836</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	31,762	139,614	(107,852)	8,409
62200 SUPPLY	20,441	8,071	20,094	(12,023)	12,370
62300 COMMUNICATION	2,278	1,211	1,284	(73)	1,067
62400 TRAVEL	8,068	6,448	6,048	400	1,620
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	22,255	639	21,616	27,814
62800 OTHER EXPENSES	7,212	10,455	4,879	5,576	(3,243)
TOTAL OPERATIONS	<u>128,276</u>	<u>80,202</u>	<u>172,558</u>	<u>(92,356)</u>	<u>48,074</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	92,117	43,997	48,120	52,883
TOTAL GRANTS	<u>145,000</u>	<u>92,117</u>	<u>43,997</u>	<u>48,120</u>	<u>52,883</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	103,021	116,037	(13,016)	100,401
TOTAL STATE SOURCES	<u>203,422</u>	<u>103,021</u>	<u>116,037</u>	<u>(13,016)</u>	<u>100,401</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES	<u>\$ 883,840</u>	<u>\$ 342,646</u>	<u>\$ 358,550</u>	<u>\$ (15,904)</u>	<u>\$ 541,194</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 102,233	\$ 121,802	\$ (19,569)	\$ 101,189
02117 PREDATORY ANIMAL CONTROL	350,000	26,200	27,298	(1,098)	323,800
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	92,905	38,232	54,673	52,095
03673 SMALL FEDERAL GRANTS	96,470	93,482	24,860	68,622	2,988
03707 HOMELAND SECURITY	-	-	118,191	(118,191)	-
03710 ANIMAL TRACEABILITY	88,948	27,826	28,167	(341)	61,122
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	<u>\$ 883,840</u>	<u>\$ 342,646</u>	<u>\$ 358,550</u>	<u>\$ (15,904)</u>	<u>\$ 541,194</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 34% instead of the anticipated 42%.

Statutory appropriated and budget amended expenditures are not budgeted in House bill 2 or the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutory appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$102,233 for loss of livestock from state funding and \$92,905 from federal funding which was \$19,569 lower and \$54,673 higher, respectively, than same period last year. The Department of Livestock has paid \$26,200 out of statutory appropriated state funds for predator control insurance costs.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: BOARD OF LIVESTOCK

BUDGET YEAR LAPSED: 34%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date		Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
	FY 2017 Budget	Actual Expenses November FY 2017	Prior Year Actual Expenses November FY 2016			
61000 PERSONAL SERVICES						
61300 OTHER/PER DIEM	\$ 4,600	\$ 1,200	\$ 1,550	\$ (350)	\$ 3,400	26%
TOTAL PERSONAL SERVICES	<u>4,600</u>	<u>1,200</u>	<u>1,550</u>	<u>(350)</u>	<u>3,400</u>	26%
62000 OPERATIONS						
62100 CONTRACT	214	-	1,876	(1,876)	214	0%
62200 SUPPLY	875	-	-	-	875	0%
62300 COMMUNICATION	386	36	178	(142)	350	9%
62400 TRAVEL	13,592	3,949	5,760	(1,811)	9,643	29%
62800 OTHER EXPENSES	1,340	582	184	398	758	43%
TOTAL OPERATIONS	<u>16,407</u>	<u>4,567</u>	<u>7,998</u>	<u>(3,431)</u>	<u>11,840</u>	28%
TOTAL	<u>\$ 21,007</u>	<u>\$ 5,767</u>	<u>\$ 9,548</u>	<u>\$ (3,781)</u>	<u>\$ 15,240</u>	27%
FUND						
02426 PER CAPITA	\$ 21,007	\$ 5,767	\$ 9,548	\$ (3,781)	\$ 15,240	27%
TOTAL BUDGET FUNDING	<u>\$ 21,007</u>	<u>\$ 5,767</u>	<u>\$ 9,548</u>	<u>\$ (3,781)</u>	<u>\$ 15,240</u>	27%

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 34% instead of the anticipated 42%.

The Board of Livestock is budgeted for \$21,007 in FY 2017. This budget is primarily for the board meetings and associated costs. Total expenditures as of November 2016 were \$5,767 compared to \$9,548 expended in same period in FY 2016. With 34% of the budget year lapsed, 27% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 701,117	\$ 246,785	\$ 224,285	\$ 22,500	\$ 454,332	35%
61400 BENEFITS	278,194	97,663	84,486	13,177	180,531	35%
TOTAL PERSONAL SERVICES	<u>979,311</u>	<u>344,448</u>	<u>308,771</u>	<u>35,677</u>	<u>634,863</u>	35%
62000 OPERATIONS						
62100 CONTRACT	169,544	47,827	193,690	(145,863)	121,717	28%
62200 SUPPLY	114,164	16,781	31,692	(14,911)	97,383	15%
62300 COMMUNICATION	32,254	6,217	6,367	(150)	26,037	19%
62400 TRAVEL	12,453	1,562	3,445	(1,883)	10,891	13%
62500 RENT	158,121	51,702	51,592	110	106,419	33%
62700 REPAIR & MAINT	12,761	317	225	92	12,444	2%
62800 OTHER EXPENSES	18,297	4,390	2,455	1,935	13,907	24%
TOTAL OPERATIONS	<u>517,594</u>	<u>128,796</u>	<u>289,466</u>	<u>(160,670)</u>	<u>388,798</u>	25%
68000 TRANSFERS						
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>	
TOTAL EXPENDITURES	<u>\$ 1,584,386</u>	<u>\$ 568,570</u>	<u>\$ 598,237</u>	<u>\$ (29,667)</u>	<u>\$ 1,015,816</u>	36%
BUDGETED FUNDS						
02426 PER CAPITA	\$ 1,584,386	\$ 568,570	\$ 598,237	\$ (29,667)	\$ 1,015,816	36%
TOTAL BUDGETED FUNDS	<u>\$ 1,584,386</u>	<u>\$ 568,570</u>	<u>\$ 598,237</u>	<u>\$ (29,667)</u>	<u>\$ 1,015,816</u>	36%

STATUTORY APPROPRIATED FUNDS

62000 OPERATIONS						
62100 CONTRACT	\$ -	\$ 26,200	\$ 27,298	\$ (1,098)	\$ 800	
TOTAL OPERATIONS	<u>-</u>	<u>26,200</u>	<u>27,298</u>	<u>(1,098)</u>	<u>800</u>	
68000 TRANSFERS						
68000 TRANSFERS	323,000	-	-	-	323,000	0%
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>	0%
TOTAL STATUTORY APPROPRIATED EXPENDITURES	<u>\$ 323,000</u>	<u>\$ 26,200</u>	<u>\$ 27,298</u>	<u>\$ (1,098)</u>	<u>\$ 323,800</u>	8%
STATUTORY APPROPRIATED FUND						
02117 PREDATORY ANIMAL CONTROL	\$ 350,000	\$ 26,200	\$ 27,298	\$ (1,098)	\$ 323,800	7%
TOTAL STATUTORY APPROPRIATED FUNDING	<u>\$ 350,000</u>	<u>\$ 26,200</u>	<u>\$ 27,298</u>	<u>\$ (1,098)</u>	<u>\$ 323,800</u>	7%

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 34% instead of the anticipated 42%.

Central Services is budgeted \$1,584,386 and 13 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 35% expended with 37% of payrolls complete. The personal services expended through November 2016 was \$35,677 higher than November 2015. Operation expenses are 25% expended as of November 2016 and were \$160,670 lower than November 2015. Overall, Central Services total expenditures were \$29,667 lower than the same period last year. With 34% of the budget year lapsed, 36% of the budget is expended.

The Department of Livestock has paid \$26,200 out of statutory appropriated state funds for predator control insurance costs.

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.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

FY 2017 Budget	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November 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

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 162,656	\$ 59,093	\$ 59,104	\$ (11)	\$ 103,563	36%
61300 OTHER/PER DIEM	1,950	550	550	-	1,400	28%
61400 BENEFITS	57,538	23,536	22,252	1,284	34,002	41%
TOTAL PERSONAL SERVICES	<u>222,144</u>	<u>83,179</u>	<u>81,906</u>	<u>1,273</u>	<u>138,965</u>	37%
62000 OPERATIONS						
62100 CONTRACT	29,575	5,028	4,465	563	24,547	17%
62200 SUPPLY	3,652	1,023	1,372	(349)	2,629	28%
62300 COMMUNICATION	4,347	1,460	4,166	(2,706)	2,887	34%
62400 TRAVEL	11,341	2,973	2,950	23	8,368	26%
62500 RENT	8,870	2,962	3,315	(353)	5,908	33%
62700 REPAIR & MAINT	508	147	127	20	361	29%
62800 OTHER EXPENSES	3,935	1,397	1,947	(550)	2,538	36%
TOTAL OPERATIONS	<u>62,228</u>	<u>14,990</u>	<u>18,342</u>	<u>(3,352)</u>	<u>47,238</u>	24%
TOTAL EXPENDITURES	<u>\$ 284,372</u>	<u>\$ 98,169</u>	<u>\$ 100,248</u>	<u>\$ (2,079)</u>	<u>\$ 186,203</u>	35%
BUDGETED FUNDS						
02817 MILK CONTROL	\$ 284,372	\$ 98,169	\$ 100,248	\$ (2,079)	\$ 186,203	35%
TOTAL BUDGETED FUNDS	<u>\$ 284,372</u>	<u>\$ 98,169</u>	<u>\$ 100,248</u>	<u>\$ (2,079)</u>	<u>\$ 186,203</u>	35%

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 34% instead of the anticipated 42%.

The 34% budget expended for communication expense was the annual charge for messenger service from Print & Mail Services.

The Milk Control Bureau is budgeted for \$284,372 and 3 FTE in FY 2017 and is funded with milk industry fees. The personal services budget is 37% expended with 37% of payrolls complete. Personal services expended as of November 2016 were \$1,273 higher than November 2015. Operations are 24% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$3,352 lower than November 2015. Overall, Milk Control Bureau total expenditures were \$2,079 lower than the same period last year. With 34% of the budget year lapsed, 35% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	1.00					
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 58,854	\$ 20,823	\$ 20,843	\$ (20)	\$ 38,031	35%
61300 OTHER/PER DIEM	1,650	400	350	50	1,250	24%
61400 BENEFITS	20,769	8,234	7,718	516	12,535	40%
TOTAL PERSONAL SERVICES	81,273	29,457	28,911	546	51,816	36%
62000 OPERATIONS						
62100 CONTRACT	866	490	464	26	376	57%
62200 SUPPLY	1,420	198	213	(15)	1,222	14%
62300 COMMUNICATION	3,000	790	677	113	2,210	26%
62400 TRAVEL	5,160	1,229	1,485	(256)	3,931	24%
62500 RENT	5,500	1,836	1,832	4	3,664	33%
62700 REPAIR & MAINT	150	-	130	(130)	150	0%
62800 OTHER EXPENSES	1,000	479	605	(126)	521	48%
TOTAL OPERATIONS	17,096	5,022	5,406	(384)	12,074	29%
TOTAL EXPENDITURES	\$ 98,369	\$ 34,479	\$ 34,317	\$ 162	\$ 63,890	35%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 98,369	\$ 34,479	\$ 34,317	\$ 162	\$ 63,890	35%
TOTAL BUDGETED FUNDS	\$ 98,369	\$ 34,479	\$ 34,317	\$ 162	\$ 63,890	35%

STATUTORY AND BUDGET AMENDED EXPENDITURES

66000 GRANTS						
66200 FROM FEDERAL SOURCES	145,000	92,117	43,997	48,120	52,883	64%
TOTAL GRANTS	145,000	92,117	43,997	48,120	52,883	64%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	203,422	103,021	116,037	(13,016)	100,401	
TOTAL STATE SOURCES	203,422	103,021	116,037	(13,016)	100,401	51%
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES	\$ 348,422	\$ 195,138	\$ 160,034	\$ 35,104	\$ 153,284	56%
STATUTORY APPROPRIATED FUND						
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 102,233	\$ 121,802	\$ (19,569)	\$ 101,189	50%
BUDGET AMENDED FUNDS						
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	92,905	38,232	54,673	52,095	64%
TOTAL STATUTORY AND BUDGET AMENDED FUNDS	\$ 348,422	\$ 195,138	\$ 160,034	\$ 35,104	\$ 153,284	56%

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 34% instead of the anticipated 42%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1 FTE funded with general fund. The personal services budget is 36% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$546 higher than November 2015. Operations are 29% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$384 lower than November 2015. Overall, Livestock Loss Board total expenditures were \$162 higher than the same period last year. With 34% of the budget year lapsed, 35% of the budget is expended.

The Livestock Loss Board has paid \$102,233 out of statutory appropriated state funds for loss of livestock which was \$19,569 lower than last year. The Livestock Loss Board also paid \$92,905 out of budget amended federal funds which is \$54,673 higher than last year.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED:	34%
PAYROLL PERIODS COMPLETED:	37%

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

BUDGETED FTE 20.01

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 898,196	\$ 299,986	\$ 362,587	\$ (62,601)	\$ 598,210	33%
61400 BENEFITS	410,586	133,307	132,890	417	277,279	32%
TOTAL PERSONAL SERVICES	<u>1,308,782</u>	<u>433,293</u>	<u>495,477</u>	<u>(62,184)</u>	<u>875,489</u>	33%
62000 OPERATIONS						
62100 CONTRACT	88,767	25,476	36,783	(11,307)	63,291	29%
62200 SUPPLY	436,401	152,761	143,658	9,103	283,640	35%
62300 COMMUNICATION	28,541	11,873	11,522	351	16,668	42%
62400 TRAVEL	6,012	5,412	4,532	880	600	90%
62500 RENT	7,949	885	885	-	7,064	11%
62600 UTILITIES	40,483	16,470	7,219	9,251	24,013	41%
62700 REPAIR & MAINT	67,354	41,967	35,820	6,147	25,387	62%
62800 OTHER EXPENSES	126,149	45,286	45,893	(607)	80,863	36%
TOTAL OPERATIONS	<u>801,656</u>	<u>300,130</u>	<u>286,312</u>	<u>13,818</u>	<u>501,526</u>	37%
63000 EQUIPMENT						
63100 EQUIPMENT	-	-	5,000	(5,000)	-	
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,034	5,764	270	13,933	30%
TOTAL LEASES	<u>19,967</u>	<u>6,034</u>	<u>5,764</u>	<u>270</u>	<u>13,933</u>	30%
TOTAL	<u>\$ 2,130,405</u>	<u>\$ 739,457</u>	<u>\$ 792,553</u>	<u>\$ (53,096)</u>	<u>\$ 1,390,948</u>	35%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 763,170	\$ 66	\$ -	\$ 66	\$ 763,104	0%
02426 PER CAPITA FEE	270,802	-	-	-	270,802	0%
02427 ANIMAL HEALTH LAB FEES	1,037,000	720,475	776,688	(56,213)	316,525	69%
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	18,916	9,014	9,902	40,517	32%
03673 FEDERAL ANIMAL HEALTH DISEASE GRANT	-	-	6,851	(6,851)	-	
TOTAL BUDGET FUNDING	<u>\$ 2,130,405</u>	<u>\$ 739,457</u>	<u>\$ 792,553</u>	<u>\$ (53,096)</u>	<u>\$ 1,390,948</u>	36%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ -	\$ -	\$ 9,344	\$ (9,344)	\$ -	
61400 BENEFITS	-	-	3,921	(3,921)	-	
TOTAL PERSONAL SERVICES	<u>-</u>	<u>-</u>	<u>13,265</u>	<u>(13,265)</u>	<u>-</u>	
62000 OPERATIONS						
62100 CONTRACT	-	-	96,564	(96,564)	-	
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	2,600	(1,568)	18	98%
TOTAL OPERATIONS	<u>28,756</u>	<u>27,353</u>	<u>114,796</u>	<u>(87,443)</u>	<u>1,403</u>	95%
63000 EQUIPMENT						
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-	100%
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>	100%
TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 134,056</u>	<u>\$ (56,703)</u>	<u>\$ 1,403</u>	98%
BUDGET AMENDED FUND						
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 77,353	\$ 15,865	\$ 61,488	\$ 1,403	98%
03707 HOMELAND SECURITY	-	-	118,191	(118,191)	-	
TOTAL BUDGED AMENDED FUNDING	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 134,056</u>	<u>\$ (56,703)</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 34% instead of the anticipated 42%.

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 33% expended with 37% of payrolls complete. Personal services expended as of November 2016 were \$62,184 lower than November 2015. Operations are 37% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$13,818 higher than November 2015. Overall, Main Lab total expenditures were \$53,096 lower than the same period last year. With 34% of the budget year lapsed, 36% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 65,730	\$ 18,636	\$ 16,578	\$ 2,058	\$ 47,094	28%
61400 BENEFITS	27,037	7,651	6,976	675	19,386	28%
TOTAL PERSONAL SERVICES	92,767	26,287	23,554	2,733	66,480	28%
62000 OPERATIONS						
62100 CONTRACT	7,100	983	1,076	(93)	6,117	14%
62200 SUPPLY	33,127	15,471	11,781	3,690	17,656	47%
62300 COMMUNICATION	1,000	335	331	4	665	34%
62400 TRAVEL	1,500	6	622	(616)	1,494	0%
62600 UTILITIES	-	1,430	-	1,430	(1,430)	
62700 REPAIR & MAINT	8,300	6,253	5,985	268	2,047	75%
62800 OTHER EXPENSES	3,100	3,956	1,082	2,874	(856)	128%
TOTAL OPERATIONS	54,127	28,434	20,877	7,557	25,693	53%
TOTAL	\$ 146,894	\$ 54,721	\$ 44,431	\$ 10,290	\$ 92,173	37%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 146,894	\$ 54,721	\$ -	\$ 54,721	\$ 92,173	37%
02701 MILK INSPECTION FEES	-	-	44,431	(44,431)	-	
TOTAL BUDGETED FUNDS	\$ 146,894	\$ 54,721	\$ 44,431	\$ 10,290	\$ 92,173	37%

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 34% instead of the anticipated 42%.

In FY 2017, the Milk Laboratory budget is \$146,894, and has 1.5 FTE funded with general fund. Personal services budget is 28% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$2,733 higher than November 2015. Operations are 53% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$7,557 higher than November 2015. Overall, milk lab total expenditures were \$10,290 higher than the same period last year. The total milk lab budget is 37% expended with 34% of the budget year complete.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT						
	FY 2017 Budget	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE 8.10						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 390,882	\$ 144,339	\$ 152,214	\$ (7,875)	\$ 246,543	37%
61400 BENEFITS	158,841	58,800	58,153	647	100,041	37%
TOTAL PERSONAL SERVICES	549,723	203,139	210,367	(7,228)	346,584	37%
62000 OPERATIONS						
62100 CONTRACT	75,870	9,252	9,525	(273)	66,618	12%
62200 SUPPLY	12,700	9,378	6,469	2,909	3,322	74%
62300 COMMUNICATION	36,500	16,516	16,478	38	19,984	45%
62400 TRAVEL	1,964	2,370	904	1,466	(406)	121%
62500 RENT	3,900	2,951	1,261	1,690	949	76%
62600 UTILITIES	-	-	-	-	-	-
62700 REPAIR & MAINT	20,500	26,302	575	25,727	(5,802)	128%
62800 OTHER EXPENSES	12,200	4,888	3,414	1,474	7,312	40%
TOTAL OPERATIONS	163,634	71,657	38,626	33,031	91,977	44%
TOTAL	\$ 713,357	\$ 274,796	\$ 248,993	\$ 25,803	\$ 438,561	39%
FUND						
02426 PER CAPITA FEE	\$ 713,357	\$ 274,796	\$ 248,993	\$ 25,803	\$ 438,561	39%
TOTAL BUDGET FUNDING	\$ 713,357	\$ 274,796	\$ 248,993	\$ 25,803	\$ 438,561	39%

BUDGET AMENDED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 23,558	\$ 10,361	\$ 4,084	\$ 6,277	\$ 13,197	44%
61400 BENEFITS	10,584	6,945	2,614	4,331	3,639	66%
TOTAL PERSONAL SERVICES	34,142	17,306	6,698	10,608	16,836	51%
62000 OPERATIONS						
62100 CONTRACT	13,171	5,562	15,752	(10,190)	7,609	42%
62200 SUPPLY	15,735	4,005	4,462	(457)	11,730	25%
62300 COMMUNICATION	2,278	1,211	1,284	(73)	1,067	53%
62400 TRAVEL	8,068	6,448	6,048	400	1,620	80%
62500 RENT	37	-	-	-	37	0%
62700 REPAIR & MAINT	27,069	-	639	(639)	27,069	0%
62800 OTHER EXPENSES	6,162	9,423	2,279	7,144	(3,261)	153%
TOTAL OPERATIONS	72,520	26,649	30,464	(3,815)	45,871	37%
TOTAL BUDGED AMENDED EXPENDITURES	\$ 106,662	\$ 43,955	\$ 37,162	\$ 6,793	\$ 62,707	41%
BUDGET AMENDED FUND						
03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 16,129	\$ 8,995	\$ 7,134	\$ 1,585	91%
03710 ANIMAL DISEASE TRACEABILITY	88,948	27,826	28,167	(341)	61,122	31%
TOTAL BUDGED AMENDED FUNDING	\$ 106,662	\$ 43,955	\$ 37,162	\$ 6,793	\$ 62,707	41%

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 34% instead of the anticipated 42%.

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 2017, the State Veterinarian and Import Office is budgeted \$713,357 with 8.1 FTE funded with per capita fees. The personal services budget is 37% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$7,228 lower than November 2015. Operations are 44% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$33,031 higher than November 2015. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 39% expended with 34% of the year lapsed. This is \$25,803 more than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: ALTERNATIVE LIVESTOCK

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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

BUDGETED FTE 0.40

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 22,906	\$ 3,168	\$ 4,814	\$ (1,646)	\$ 19,738	14%
61400 BENEFITS	8,374	1,171	1,758	(587)	7,203	14%
TOTAL PERSONAL SERVICES	<u>31,280</u>	<u>4,339</u>	<u>6,572</u>	<u>(2,233)</u>	<u>26,941</u>	14%
62000 OPERATIONS						
62100 CONTRACT	444	321	340	(19)	123	72%
62200 SUPPLY	311	725	677	48	(414)	233%
62300 COMMUNICATION	923	556	278	278	367	60%
62800 OTHER EXPENSES	441	171	130	41	270	39%
TOTAL OPERATIONS	<u>2,119</u>	<u>1,773</u>	<u>1,425</u>	<u>348</u>	<u>346</u>	84%
TOTAL EXPENDITURES	<u>\$ 33,399</u>	<u>\$ 6,112</u>	<u>\$ 7,997</u>	<u>\$ (1,885)</u>	<u>\$ 27,287</u>	18%
BUDGETED FUNDS						
02426 PER CAPITA FEE	\$ 33,399	\$ 6,112	\$ 7,997	\$ (1,885)	\$ 27,287	18%
TOTAL BUDGETED FUNDS	<u>\$ 33,399</u>	<u>\$ 6,112</u>	<u>\$ 7,997</u>	<u>\$ (1,885)</u>	<u>\$ 27,287</u>	18%

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 34% instead of the anticipated 42%.

Alternative Livestock is budgeted \$33,399 and .4 FTE in FY 2017 funded with per capita fees. The personal services budget is 14% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$2,233 lower than November 2015. Operations are 84% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$348 higher than November 2015. Overall, Alternative Livestock total expenditures were \$1,885 lower than the same period last year with 18% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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 November FY 2017	Prior Year Actual Expenses November FY 2016			

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 127,074	\$ 42,414	\$ 40,618	\$ 1,796	\$ 84,660	33%
61400 BENEFITS	43,893	16,110	14,300	1,810	27,783	37%
TOTAL PERSONAL SERVICES	170,967	58,524	54,918	3,606	112,443	34%
62000 OPERATIONS						
62100 CONTRACT	649,057	205,869	137,830	68,039	443,188	32%
62200 SUPPLY	4,665	1,180	530	650	3,485	25%
62300 COMMUNICATION	3,332	1,269	700	569	2,063	38%
62400 TRAVEL	7,997	2,134	1,395	739	5,863	27%
62500 RENT	50	-	-	-	50	0%
62600 UTILITIES	-	-	-	-	-	-
62700 REPAIR & MAINT	150	15	631	(616)	135	10%
62800 OTHER EXPENSES	1,200	512	-	512	688	43%
TOTAL OPERATIONS	666,451	210,979	141,086	69,893	455,472	32%
TOTAL EXPENDITURES	\$ 837,418	\$ 269,503	\$ 196,004	\$ 73,499	\$ 567,915	32%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 837,418	\$ 269,503	\$ 196,004	\$ 73,499	\$ 567,915	32%
TOTAL BUDGETED FUNDS	\$ 837,418	\$ 269,503	\$ 196,004	\$ 73,499	\$ 567,915	32%

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 34% instead of the anticipated 42%.

The Designated Surveillance Area (DSA) is budgeted for \$837,418 and 2 FTE in FY 2017 and is funded with general funds. The personal services budget is 34% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$3,606 higher than November 2015. Operations are 32% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$69,893 higher than November 2015. Overall, DSA total expenditures were \$73,499 higher than the same period last year with 32% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 281,781	\$ 64,944	\$ 63,969	\$ 975	\$ 216,837	23%
61400 BENEFITS	111,040	26,650	24,931	1,719	84,390	24%
TOTAL PERSONAL SERVICES	392,821	91,594	88,900	2,694	301,227	23%
62000 OPERATIONS						
62100 CONTRACT	61,732	13,577	36,008	(22,431)	48,155	22%
62200 SUPPLY	26,000	3,895	5,993	(2,098)	22,105	15%
62300 COMMUNICATION	7,300	3,262	2,567	695	4,038	45%
62400 TRAVEL	16,500	3,662	6,818	(3,156)	12,838	22%
62500 RENT	88,000	50,672	58,040	(7,368)	37,328	58%
62700 REPAIR & MAINT	9,800	2,843	2,360	483	6,957	29%
62800 OTHER EXPENSES	52,000	15,729	18,836	(3,107)	36,271	30%
TOTAL OPERATIONS	261,332	93,640	130,622	(36,982)	167,692	36%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	0%
68000 TRANSFERS						
68000 TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL EXPENDITURES	\$ 964,153	\$ 185,234	\$ 261,798	\$ (76,564)	\$ 778,919	19%
BUDGETED FUNDS						
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 185,234	\$ 261,798	\$ (76,564)	\$ 778,919	19%
TOTAL BUDGETED FUNDS	\$ 964,153	\$ 185,234	\$ 261,798	\$ (76,564)	\$ 778,919	19%

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 34% instead of the anticipated 42%.

The Federal Animal Health Disease Grants is budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with Ah Federal Umbrella. The 3.75 FTE are bison workers. Personal services budget is 23% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$2,694 higher than November 2015. Operations are 36% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$36,982 lower than November 2015. Overall, Federal Animal Health Disease Grants total expenditures were \$76,564 lower than the same period last year with 19% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

**BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 4.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 208,218	\$ 60,251	\$ 60,377	\$ (126)	\$ 147,967	29%
61400 BENEFITS	81,783	26,250	24,153	2,097	55,533	32%
TOTAL PERSONAL SERVICES	290,001	86,501	84,530	1,971	203,500	30%
62000 OPERATIONS						
62100 CONTRACT	4,600	2,604	2,657	(53)	1,996	57%
62200 SUPPLY	11,588	3,114	3,043	71	8,474	27%
62300 COMMUNICATION	6,000	1,849	1,897	(48)	4,151	31%
62400 TRAVEL	12,388	2,657	1,751	906	9,731	21%
62500 RENT	5,000	1,667	1,717	(50)	3,333	33%
62700 REPAIR & MAINT	2,200	779	183	596	1,421	35%
62800 OTHER EXPENSES	11,760	2,905	2,833	72	8,855	25%
TOTAL OPERATIONS	53,536	15,575	14,081	1,494	37,961	29%
TOTAL	\$ 343,537	\$ 102,076	\$ 98,611	\$ 3,465	\$ 241,461	30%
BUDGETED FUNDS						
02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	0%
02701 MILK INSPECTION FEES	338,537	102,076	98,611	3,465	236,461	30%
TOTAL BUDGET FUNDING	\$ 343,537	\$ 102,076	\$ 98,611	\$ 3,465	\$ 241,461	30%

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 34% instead of the anticipated 42%.

In FY 2017, the Milk Inspection program is budgeted \$343,537 with 4.5 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 30% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$1,971 higher than November 2015. Operations are 29% expended with 34% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of November 2016 were \$1,494 higher than November 2015. Total Milk Inspection expenditures were \$3,465 higher than the same period last year. With 34% of the budget year lapsed, 30% of the

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE (Shell Egg Surveillance program uses inspectors from Milk Inspection program)

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 10,317	\$ 3,573	\$ 4,068	\$ (495)	\$ 6,744	35%
61400 BENEFITS	3,978	1,108	1,261	(153)	2,870	28%
TOTAL PERSONAL SERVICES	14,295	4,681	5,329	(648)	9,614	33%
62000 OPERATIONS						
62100 CONTRACT	-	-	-	-	-	
62200 SUPPLY	4,389	-	-	-	4,389	0%
62400 TRAVEL	-	2,175	2,714	(539)	(2,175)	
62800 OTHER EXPENSES	2,657	815	1,044	(229)	1,842	31%
TOTAL OPERATIONS	7,046	2,990	3,758	(768)	4,056	42%
TOTAL	\$ 21,341	\$ 7,671	\$ 9,087	\$ (1,416)	\$ 13,670	36%

BUDGETED FUNDS

03032-2 SHELL EGG FEDERAL INSPECTION FEES	\$ 21,341	\$ 7,671	\$ 9,087	\$ (1,416)	\$ 13,670	36%
TOTAL BUDGET FUNDING	\$ 21,341	\$ 7,671	\$ 9,087	\$ (1,416)	\$ 13,670	36%

Expenses for the Shell Egg Surveillance program are reported to the U.S. Department of Agriculture quarterly. Expenses are reconciled to the quarterly report when submitted.

The Shell Egg Surveillance program is budgeted for \$21,341. The program uses inspectors from Milk Inspection bureau. It is funded with shell egg federal inspection fees of \$21,341. Personal services are 33% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$648 lower than November 2015. Operations are 42% expended with 34% of the budget year lapsed. Overall, operation expenses as of November 2016 were \$768 lower than November 2015. The total Shell Egg Surveillance Program has expended 36% of its budget with 34% of the budget year lapsed. Total expenditures in FY 2017 are \$1,416 lower than same period last year.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

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

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 101,078	\$ 28,840	\$ 27,282	\$ 1,558	\$ 72,238	29%
61400 BENEFITS	43,027	11,815	10,833	982	31,212	27%
TOTAL PERSONAL SERVICES	144,105	40,655	38,115	2,540	103,450	28%
62000 OPERATIONS						
62100 CONTRACT	129,663	7,938	7,832	106	121,725	6%
62200 SUPPLY	2,500	161	514	(353)	2,339	6%
62400 TRAVEL	3,542	-	-	-	3,542	0%
62700 REPAIR & MAINT	250	-	-	-	250	0%
62800 OTHER EXPENSES	-	339	60	279	(339)	
TOTAL OPERATIONS	135,955	8,438	8,406	32	127,517	6%
TOTAL	\$ 280,060	\$ 49,093	\$ 46,521	\$ 2,572	\$ 230,967	18%
<u>BUDGETED FUNDS</u>						
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 49,093	\$ 46,521	\$ 2,572	\$ 230,967	18%
TOTAL BUDGET FUNDING	\$ 280,060	\$ 49,093	\$ 46,521	\$ 2,572	\$ 230,967	18%

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 34% instead of the anticipated 42%.

The Shielded Egg Grading Program is budgeted \$280,060 with 2.5 FTE in FY 2016 funded with Shielded Egg Grading Fees fees. Personal services budget is 28% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$2,540 higher than November 2015. Operations are 6% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$32 higher than November 2015. Overall, the Egg Grading program total expenditures were \$2,572 higher than the same period last year with 18% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: BRANDS ENFORCEMENT DIVISION
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

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

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 2,438,466	\$ 723,048	\$ 705,134	\$ 17,914	\$ 1,715,418	30%
61200 OVERTIME	65,730	37,607	36,180	1,427	28,123	0%
61400 BENEFITS	1,055,591	353,149	324,423	28,726	702,442	33%
TOTAL PERSONAL SERVICES	<u>3,559,787</u>	<u>1,113,804</u>	<u>1,065,737</u>	<u>48,067</u>	<u>2,445,983</u>	31%
62000 OPERATIONS						
62100 CONTRACT	73,728	40,227	60,822	(20,595)	33,501	55%
62200 SUPPLY	134,417	25,129	49,946	(24,817)	109,288	19%
62300 COMMUNICATION	75,101	29,020	27,743	1,277	46,081	39%
62400 TRAVEL	30,691	9,872	7,383	2,489	20,819	32%
62500 RENT	62,720	25,222	10,512	14,710	37,498	40%
62600 UTILITIES	12,131	6,500	6,500	-	5,631	54%
62700 REPAIR & MAINT	36,520	6,218	16,806	(10,588)	30,302	17%
62800 OTHER EXPENSES	71,244	28,682	22,955	5,727	42,562	40%
TOTAL OPERATIONS	<u>496,552</u>	<u>170,870</u>	<u>202,667</u>	<u>(31,797)</u>	<u>325,682</u>	34%
68000 TRANSFERS						
68000 TRANSFERS	129,000	-	-	-	129,000	0%
TOTAL TRANSFERS	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	0%
TOTAL	<u>\$ 4,185,339</u>	<u>\$ 1,284,674</u>	<u>\$ 1,268,404</u>	<u>\$ 16,270</u>	<u>\$ 2,900,665</u>	31%
BUDGETED FUNDS						
02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 1,284,674	\$ 1,267,523	\$ 17,151	\$ 1,257,645	51%
02426 PER CAPITA FEES	1,643,020	-	881	(881)	1,643,020	0%
TOTAL BUDGET FUNDING	<u>\$ 4,185,339</u>	<u>\$ 1,284,674</u>	<u>\$ 1,268,404</u>	<u>\$ 16,270</u>	<u>\$ 2,900,665</u>	31%

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 34% instead of the anticipated 42%.

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 31% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$48,067 higher than November 2015. Operations are 34% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$31,797 lower than November 2015. 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 \$16,270 higher than the same period last year. With 34% of the budget year lapsed, 31% of the budget has been expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
NOVEMBER 30, 2016**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 34%
PAYROLL PERIODS COMPLETED: 37%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses November FY 2017	Same Period Prior Year Actual Expenses November FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 22.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 875,374	\$ 307,688	\$ 279,132	\$ 28,556	\$ 567,686	35%
61400 BENEFITS	389,783	153,808	137,089	16,719	235,975	39%
TOTAL PERSONAL SERVICES	<u>1,265,157</u>	<u>461,496</u>	<u>416,221</u>	<u>45,275</u>	<u>803,661</u>	36%
62000 OPERATIONS						
62100 CONTRACT	58,091	18,431	17,000	1,431	39,660	32%
62200 SUPPLY	10,464	4,373	2,945	1,428	6,091	42%
62300 COMMUNICATION	13,500	4,125	4,185	(60)	9,375	31%
62400 TRAVEL	49,877	15,732	10,702	5,030	34,145	32%
62500 RENT	110,188	32,422	30,448	1,974	77,766	29%
62700 REPAIR & MAINT	17,821	939	1,726	(787)	16,882	5%
62800 OTHER EXPENSES	225,000	73,877	82,277	(8,400)	151,123	33%
TOTAL OPERATIONS	<u>484,941</u>	<u>149,899</u>	<u>149,283</u>	<u>616</u>	<u>335,042</u>	31%
TOTAL EXPENDITURES	<u>\$ 1,750,098</u>	<u>\$ 611,395</u>	<u>\$ 565,504</u>	<u>\$ 45,891</u>	<u>\$ 1,138,703</u>	35%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 917,217	\$ 311,050	\$ 283,633	\$ 27,417	\$ 606,167	34%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0%
03209 MEAT & POULTRY INSPECTION FEES	827,163	300,345	281,871	18,474	526,818	36%
TOTAL BUDGET FUNDING	<u>\$ 1,750,098</u>	<u>\$ 611,395</u>	<u>\$ 565,504</u>	<u>\$ 45,891</u>	<u>\$ 1,138,703</u>	35%

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 34% instead of the anticipated 42%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.5 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 36% expended with 37% of payrolls complete. Personal services expended as of November 2016 was \$45,275 higher than November 2015. Operations are 31% expended with 34% of the budget year lapsed. Operation expenses as of November 2016 were \$616 higher than November 2015. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$45,891 higher than the same period last year with 35% of the budget expended. The total budget is 35% expended with 34% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
NOVEMBER 30, 2016**

PER CAPITA FEE

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016		\$ 2,567,609
 PROJECTED PER CAPITA FEE REVENUES		 4,932,988
FY 2017 PER CAPITA FEE EXPENDITURE PROJECTIONS		
CENTRALIZED SERVICES	(1,598,543)	
PREDATOR CONTROL	(350,000)	
DIAGNOSTIC LABORATORY	(270,802)	
ANIMAL HEALTH	(701,284)	
BRANDS ENFORCEMENT	<u>(1,197,578)</u>	
TOTAL PER CAPITA FEE EXPENDITURE PROJECTIONS	<u>(4,118,207)</u>	
CURRENT YEAR NET PROJECTED INCREASE		<u>814,781</u>
PROJECTED ENDING CASH BALANCE: JUNE 30, 2017		<u><u>\$ 3,382,390</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
SEPTEMBER 30, 2016**

BRANDS INSPECTIONS

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016	\$ 4,355,125
UNEARNED REVENUE JULY 1, 2016	<u>(3,535,828)</u>
BEGINNING CASH AVAILABLE FOR CURRENT YEAR EXPENDITURES	819,297
PROJECTED REVENUES	2,866,600
PROJECTED EXPENDITURES	<u>(2,542,319)</u>
CURRENT YEAR PROJECTED NET INCREASE	<u>324,281</u>
PROJECTED ENDING OPERATING CASH BALANCE: JUNE 30, 2017	1,143,578
UNEARNED REVENUE JUNE 30, 2017	2,946,472
PROJECTED ENDING CASH AND INVESTMENTS BALANCE: JUNE 30, 2017	<u>\$ 4,090,050</u>

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
NOVEMBER 30, 2016**

DIAGNOSTIC LABORATORY FEES

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016	\$	249,854
REVENUES (LAB FEES)		1,018,022
EXPENDITURES (MAIN LAB EXPENSES)		<u>(1,037,000)</u>
CURRENT YEAR NET INCREASE		<u>(18,978)</u>
ENDING CASH BALANCE: JUNE 30, 2017	\$	<u><u>230,876</u></u>