

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	135.62
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 5,288,852	\$ 492,742	\$ 5,781,594	\$ 5,856,233	\$ 74,639
61200 OVERTIME	133,074	2,154	135,228	100,023	(35,205)
61300 OTHER/PER DIEM	3,925	600	4,525	5,942	1,417
61400 BENEFITS	2,145,991	192,334	2,338,325	2,432,534	94,209
TOTAL PERSONAL SERVICES	<u>7,571,842</u>	<u>687,830</u>	<u>8,259,672</u>	<u>8,394,732</u>	<u>135,060</u>
62000 OPERATIONS					
62100 CONTRACT	1,356,960	137,906	1,494,866	1,567,766	72,900
62200 SUPPLY	632,035	70,968	703,003	855,161	152,158
62300 COMMUNICATION	170,881	33,964	204,845	230,657	25,812
62400 TRAVEL	132,946	16,773	149,719	189,031	39,312
62500 RENT	463,531	48,579	512,110	434,661	(77,449)
62600 UTILITIES	51,732	6,350	58,082	60,456	2,374
62700 REPAIR & MAINT	160,788	17,106	177,894	189,108	11,214
62800 OTHER EXPENSES	480,034	139,062	619,096	592,128	(26,968)
TOTAL OPERATIONS	<u>3,448,907</u>	<u>470,708</u>	<u>3,919,615</u>	<u>4,118,968</u>	<u>199,353</u>
63000 EQUIPMENT					
63100 EQUIPMENT	16,100	-	16,100	15,000	(1,100)
TOTAL EQUIPMENT	<u>16,100</u>	<u>-</u>	<u>16,100</u>	<u>15,000</u>	<u>(1,100)</u>
68000 TRANSFERS					
68000 TRANSFERS	309,407	29,111	338,518	346,481	7,963
TOTAL TRANSFERS	<u>309,407</u>	<u>29,111</u>	<u>338,518</u>	<u>346,481</u>	<u>7,963</u>
69000 CAPITAL LEASES					
69000 LEASES	14,105	-	14,105	13,836	(269)
TOTAL LEASES	<u>14,105</u>	<u>-</u>	<u>14,105</u>	<u>13,836</u>	<u>(269)</u>
TOTAL EXPENDITURES	<u>\$ 11,360,361</u>	<u>\$ 1,187,649</u>	<u>\$ 12,548,010</u>	<u>\$ 12,889,017</u>	<u>\$ 341,007</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 2,240,353	\$ 291,552	\$ 2,531,905	\$ 2,366,696	\$ (165,209)
02262 SHIELDED EGG GRADING FEES	110,878	18,222	129,100	394,706	265,606
02425 BRAND INSPECTION FEES	2,881,877	17,047	2,898,924	2,898,924	-
02426 PER CAPITA FEE	2,919,555	397,216	3,316,771	3,378,848	62,077
02427 ANIMAL HEALTH	880	5,717	6,597	6,597	-
02701 MILK INSPECTION FEES	324,328	39,358	363,686	495,818	132,132
02817 MILK CONTROL	285,061	82,324	367,385	389,682	22,297
03209 MEAT & POULTRY INSPECTION	814,269	92,696	906,965	906,965	-
03032-1 NATIONAL LAB NETWORK	30,391	-	30,391	46,569	16,178
03032-2 SHELL EGG FEDERAL INSPECTION FEES	14,896	1,411	16,307	22,978	6,671
03427 FEDERAL UMBRELLA PROGRAM	686,039	114,365	800,404	801,659	1,255
06026 DIAGNOSTIC LABORATORY FEES	1,051,834	127,741	1,179,575	1,179,575	-
TOTAL BUDGETED FUNDS	<u>\$ 11,360,361</u>	<u>\$ 1,187,649</u>	<u>\$ 12,548,010</u>	<u>\$ 12,889,017</u>	<u>\$ 341,007</u>

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$634,049 in various funds of the department.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	12.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 579,433	\$ 47,103	\$ 626,536	\$ 621,603	\$ (4,933)
61300 OTHER/PER DIEM	2,225	600	2,825	3,750	925
61400 BENEFITS	201,631	17,044	218,675	191,330	(27,345)
TOTAL PERSONAL SERVICES	<u>783,289</u>	<u>64,747</u>	<u>848,036</u>	<u>816,683</u>	<u>(31,353)</u>
62000 OPERATIONS					
62100 CONTRACT	249,305	1,369	250,674	263,173	12,499
62200 SUPPLY	80,293	1,523	81,816	107,697	25,881
62300 COMMUNICATION	53,940	5,520	59,460	34,907	(24,553)
62400 TRAVEL	13,448	1,942	15,390	21,323	5,933
62500 RENT	132,809	370	133,179	142,265	9,086
62700 REPAIR & MAINT	469	2	471	1,308	837
62800 OTHER EXPENSES	10,671	1,419	12,090	19,805	7,715
TOTAL OPERATIONS	<u>540,935</u>	<u>12,145</u>	<u>553,080</u>	<u>590,478</u>	<u>37,398</u>
68000 TRANSFERS					
68000 TRANSFERS	97,391	1,127	98,518	106,481	7,963
TOTAL TRANSFERS	<u>97,391</u>	<u>1,127</u>	<u>98,518</u>	<u>106,481</u>	<u>7,963</u>
TOTAL EXPENDITURES	<u>\$ 1,421,615</u>	<u>\$ 78,019</u>	<u>\$ 1,499,634</u>	<u>\$ 1,513,642</u>	<u>\$ 14,008</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA	\$ 1,421,615	\$ 78,019	\$ 1,499,634	\$ 1,513,642	\$ 14,008
TOTAL BUDGETED FUNDS	<u>\$ 1,421,615</u>	<u>\$ 78,019</u>	<u>\$ 1,499,634</u>	<u>\$ 1,513,642</u>	<u>\$ 14,008</u>

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

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$49,190.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

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

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 52,142	\$ 4,423	\$ 56,565	\$ 57,043	\$ 478
61300 OTHER/PER DIEM	350	-	350	608	258
61400 BENEFITS	18,639	1,862	20,501	17,511	(2,990)
TOTAL PERSONAL SERVICES	<u>71,131</u>	<u>6,285</u>	<u>77,416</u>	<u>75,162</u>	<u>(2,254)</u>
62000 OPERATIONS					
62100 CONTRACT	741	163	904	669	(235)
62200 SUPPLY	715	663	1,378	775	(603)
62300 COMMUNICATION	1,541	317	1,858	1,484	(374)
62400 TRAVEL	2,030	4	2,034	1,525	(509)
62500 RENT	4,915	328	5,243	5,361	118
62700 REPAIR & MAINT	119	-	119	75	(44)
62800 OTHER EXPENSES	612	2	614	422	(192)
TOTAL OPERATIONS	<u>10,673</u>	<u>1,477</u>	<u>12,150</u>	<u>10,311</u>	<u>(1,839)</u>
TOTAL EXPENDITURES	<u>\$ 81,804</u>	<u>\$ 7,762</u>	<u>\$ 89,566</u>	<u>\$ 85,473</u>	<u>\$ (4,093)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 81,804	\$ 7,762	\$ 89,566	\$ 85,473	\$ (4,093)
TOTAL BUDGETED FUNDS	<u>\$ 81,804</u>	<u>\$ 7,762</u>	<u>\$ 89,566</u>	<u>\$ 85,473</u>	<u>\$ (4,093)</u>

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

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

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$3,220.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE 3.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 148,309	\$ 20,728	\$ 169,037	\$ 181,135	\$ 12,098
61300 OTHER/PER DIEM	1,350	-	1,350	1,584	234
61400 BENEFITS	54,027	10,232	64,259	63,725	(534)
TOTAL PERSONAL SERVICES	203,686	30,960	234,646	246,444	11,798
62000 OPERATIONS					
62100 CONTRACT	56,937	45,602	102,539	111,613	9,074
62200 SUPPLY	1,181	1,000	2,181	3,092	911
62300 COMMUNICATION	1,268	2,168	3,436	3,676	240
62400 TRAVEL	6,208	1,293	7,501	4,359	(3,142)
62500 RENT	8,087	607	8,694	17,300	8,606
62700 REPAIR & MAINT	187	-	187	191	4
62800 OTHER EXPENSES	7,507	694	8,201	3,007	(5,194)
TOTAL OPERATIONS	81,375	51,364	132,739	143,238	10,499
TOTAL EXPENDITURES	\$ 285,061	\$ 82,324	\$ 367,385	\$ 389,682	\$ 22,297
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 285,061	\$ 82,324	\$ 367,385	\$ 389,682	\$ 22,297
TOTAL BUDGETED FUNDS	\$ 285,061	\$ 82,324	\$ 367,385	\$ 389,682	\$ 22,297

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$8,032.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

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

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 349,822	\$ 56,294	\$ 406,116	\$ 453,211	\$ 47,095
61400 BENEFITS	128,197	20,949	149,146	176,101	26,955
TOTAL PERSONAL SERVICES	<u>478,019</u>	<u>77,243</u>	<u>555,262</u>	<u>629,312</u>	<u>74,050</u>
62000 OPERATIONS					
62100 CONTRACT	13,099	3,480	16,579	16,881	302
62200 SUPPLY	13,493	2,427	15,920	9,355	(6,565)
62300 COMMUNICATION	24,300	6,551	30,851	21,914	(8,937)
62400 TRAVEL	16,093	1,080	17,173	4,592	(12,581)
62500 RENT	8,745	1,832	10,577	3,913	(6,664)
62700 REPAIR & MAINT	1,372	88	1,460	6,277	4,817
62800 OTHER EXPENSES	16,711	1,264	17,975	7,352	(10,623)
TOTAL OPERATIONS	<u>93,813</u>	<u>16,722</u>	<u>110,535</u>	<u>70,284</u>	<u>(40,251)</u>
TOTAL EXPENDITURES	<u>\$ 571,832</u>	<u>\$ 93,965</u>	<u>\$ 665,797</u>	<u>\$ 699,596</u>	<u>\$ 33,799</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 571,832	\$ 93,965	\$ 665,797	\$ 699,596	\$ 33,799
TOTAL BUDGET FUNDING	<u>\$ 571,832</u>	<u>\$ 93,965</u>	<u>\$ 665,797</u>	<u>\$ 699,596</u>	<u>\$ 33,799</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	2.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 104,711	\$ 15,764	\$ 120,475	\$ 117,326	\$ (3,149)
61400 BENEFITS	36,416	5,866	42,282	44,376	2,094
TOTAL PERSONAL SERVICES	<u>141,127</u>	<u>21,630</u>	<u>162,757</u>	<u>161,702</u>	<u>(1,055)</u>
62000 OPERATIONS					
62100 CONTRACT	574,257	15,977	590,234	562,388	(27,846)
62200 SUPPLY	489	345	834	2,082	1,248
62300 COMMUNICATION	2,088	462	2,550	2,958	408
62400 TRAVEL	3,603	95	3,698	6,108	2,410
62700 REPAIR & MAINT	50	62	112	566	454
62800 OTHER EXPENSES	5,065	46	5,111	3,579	(1,532)
TOTAL OPERATIONS	<u>585,552</u>	<u>16,987</u>	<u>602,539</u>	<u>577,681</u>	<u>(24,858)</u>
TOTAL EXPENDITURES	<u>\$ 726,679</u>	<u>\$ 38,617</u>	<u>\$ 765,296</u>	<u>\$ 739,383</u>	<u>\$ (25,913)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 726,679	\$ 38,617	\$ 765,296	\$ 739,383	\$ (25,913)
TOTAL BUDGETED FUNDS	<u>\$ 726,679</u>	<u>\$ 38,617</u>	<u>\$ 765,296</u>	<u>\$ 739,383</u>	<u>\$ (25,913)</u>

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE		3.75			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 109,772	\$ 16,173	\$ 125,945	\$ 152,675	\$ 26,730
61400 BENEFITS	42,141	6,487	48,628	66,914	18,286
TOTAL PERSONAL SERVICES	151,913	22,660	174,573	219,589	45,016
62000 OPERATIONS					
62100 CONTRACT	209,217	43,095	252,312	212,637	(39,675)
62200 SUPPLY	15,421	2,393	17,814	18,463	649
62300 COMMUNICATION	5,580	652	6,232	6,538	306
62400 TRAVEL	11,122	708	11,830	15,330	3,500
62500 RENT	48,515	12,000	60,515	51,364	(9,151)
62700 REPAIR & MAINT	11,765	337	12,102	10,490	(1,612)
62800 OTHER EXPENSES	20,490	4,536	25,026	27,248	2,222
TOTAL OPERATIONS	322,110	63,721	385,831	342,070	(43,761)
68000 TRANSFERS					
68000 TRANSFERS	212,016	27,984	240,000	240,000	-
TOTAL TRANSFERS	212,016	27,984	240,000	240,000	-
TOTAL EXPENDITURES	\$ 686,039	\$ 114,365	\$ 800,404	\$ 801,659	\$ 1,255
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 686,039	\$ 114,365	\$ 800,404	\$ 801,659	\$ 1,255
TOTAL BUDGETED FUNDS	\$ 686,039	\$ 114,365	\$ 800,404	\$ 801,659	\$ 1,255

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$44,766.

The Federal fiscal year is different than state fiscal year. While MDOL may only spend what is appropriated in House Bill 2, the department has until the following March to spend money awarded for the different grants.

MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: DIAGNOSTIC LABORATORY

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	20.01
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 892,618	\$ 90,356	\$ 982,974	\$ 949,412	\$ (33,562)
61400 BENEFITS	322,018	38,730	360,748	367,176	6,428
TOTAL PERSONAL SERVICES	<u>1,214,636</u>	<u>129,086</u>	<u>1,343,722</u>	<u>1,316,588</u>	<u>(27,134)</u>
62000 OPERATIONS					
62100 CONTRACT	77,991	13,500	91,491	98,558	7,067
62200 SUPPLY	413,843	44,462	458,305	490,598	32,293
62300 COMMUNICATION	8,680	5,242	13,922	37,817	23,895
62400 TRAVEL	4,330	122	4,452	7,527	3,075
62500 RENT	13,686	50	13,736	2,109	(11,627)
62600 UTILITIES	42,192	5,990	48,182	49,890	1,708
62700 REPAIR & MAINT	93,803	636	94,439	93,823	(616)
62800 OTHER EXPENSES	117,173	9,112	126,285	124,245	(2,040)
TOTAL OPERATIONS	<u>771,698</u>	<u>79,114</u>	<u>850,812</u>	<u>904,567</u>	<u>53,755</u>
63000 EQUIPMENT					
63100 EQUIPMENT	16,100	-	16,100	15,000	(1,100)
TOTAL EQUIPMENT	<u>16,100</u>	<u>-</u>	<u>16,100</u>	<u>15,000</u>	<u>(1,100)</u>
69000 CAPITAL LEASES					
69000 LEASES	14,105	-	14,105	13,836	(269)
TOTAL LEASES	<u>14,105</u>	<u>-</u>	<u>14,105</u>	<u>13,836</u>	<u>(269)</u>
TOTAL EXPENDITURES	<u>\$ 2,016,539</u>	<u>\$ 208,200</u>	<u>\$ 2,224,739</u>	<u>\$ 2,249,991</u>	<u>\$ 25,252</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 482,361	\$ 39,834	\$ 522,195	\$ 535,192	\$ 12,997
02426 PER CAPITA FEE	451,073	40,625	491,698	487,775	(3,923)
02427 ANIMAL HEALTH LAB FEES	880	-	880	880	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,391	-	30,391	46,569	16,178
06026 DIAGNOSTIC LABORATORY FEES	1,051,834	127,741	1,179,575	1,179,575	-
TOTAL BUDGET FUNDING	<u>\$ 2,016,539</u>	<u>\$ 208,200</u>	<u>\$ 2,224,739</u>	<u>\$ 2,249,991</u>	<u>\$ 25,252</u>

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

Projected payouts for employees that have submitted resignation of employment is \$11,633. The department expects to pay this within the next three months.

MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
June 15, 2018

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	1.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 71,825	\$ 5,345	\$ 77,170	\$ 78,639	\$ 1,469
61400 BENEFITS	31,716	2,527	34,243	28,978	(5,265)
TOTAL PERSONAL SERVICES	<u>103,541</u>	<u>7,872</u>	<u>111,413</u>	<u>107,617</u>	<u>(3,796)</u>
62000 OPERATIONS					
62100 CONTRACT	4,257	268	4,525	4,075	(450)
62200 SUPPLY	23,448	2,373	25,821	25,711	(110)
62300 COMMUNICATION	85	155	240	695	455
62400 TRAVEL	982	254	1,236	1,253	17
62500 RENT	3,701	-	3,701	-	(3,701)
62600 UTILITIES	3,040	360	3,400	2,706	(694)
62700 REPAIR & MAINT	8,472	537	9,009	8,913	(96)
62800 OTHER EXPENSES	8,124	884	9,008	4,386	(4,622)
TOTAL OPERATIONS	<u>52,109</u>	<u>4,831</u>	<u>56,940</u>	<u>47,739</u>	<u>(9,201)</u>
TOTAL EXPENDITURES	<u>\$ 155,650</u>	<u>\$ 12,703</u>	<u>\$ 168,353</u>	<u>\$ 155,356</u>	<u>\$ (12,997)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 87,913	\$ 12,703	\$ 100,616	\$ 87,619	\$ (12,997)
02701 MILK INSPECTION FEES	67,737	-	67,737	67,737	-
TOTAL BUDGETED FUNDS	<u>\$ 155,650</u>	<u>\$ 12,703</u>	<u>\$ 168,353</u>	<u>\$ 155,356</u>	<u>\$ (12,997)</u>

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

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	4.75
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 169,555	\$ 22,910	\$ 192,465	\$ 206,449	\$ 13,984
61400 BENEFITS	65,353	9,741	75,094	88,478	13,384
TOTAL PERSONAL SERVICES	<u>234,908</u>	<u>32,651</u>	<u>267,559</u>	<u>294,927</u>	<u>27,368</u>
62000 OPERATIONS					
62100 CONTRACT	4,184	336	4,520	18,258	13,738
62200 SUPPLY	3,403	1,351	4,754	18,045	13,291
62300 COMMUNICATION	4,286	746	5,032	16,935	11,903
62400 TRAVEL	10,029	1,926	11,955	45,865	33,910
62500 RENT	3,649	880	4,529	14,923	10,394
62700 REPAIR & MAINT	768	80	848	4,799	3,951
62800 OTHER EXPENSES	10,260	2,799	13,059	37,307	24,248
TOTAL OPERATIONS	<u>36,579</u>	<u>8,118</u>	<u>44,697</u>	<u>156,132</u>	<u>111,435</u>
TOTAL EXPENDITURES	<u>\$ 271,487</u>	<u>\$ 40,769</u>	<u>\$ 312,256</u>	<u>\$ 451,059</u>	<u>\$ 138,803</u>

BUDGETED FUNDS

02701 MILK INSPECTION FEES	\$ 256,591	\$ 39,358	\$ 295,949	\$ 428,081	\$ 132,132
03032-2 SHELL EGG FEDERAL INSPECTION FEES	14,896	1,411	16,307	22,978	6,671
TOTAL BUDGET FUNDING	<u>\$ 271,487</u>	<u>\$ 40,769</u>	<u>\$ 312,256</u>	<u>\$ 451,059</u>	<u>\$ 138,803</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$87,694 of milk inspection fees and \$2,033 of federal shell egg inspection fees.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE					
	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 57,630	\$ 9,985	\$ 67,615	\$ 180,088	\$ 112,473
61200 OVERTIME	1,712	-	1,712	2,771	1,059
61400 BENEFITS	22,882	4,013	26,895	75,649	48,754
TOTAL PERSONAL SERVICES	<u>82,224</u>	<u>13,998</u>	<u>96,222</u>	<u>258,508</u>	<u>162,286</u>
62000 OPERATIONS					
62100 CONTRACT	26,929	4,118	31,047	128,683	97,636
62200 SUPPLY	235	60	295	3,237	2,942
62800 OTHER EXPENSES	1,490	46	1,536	4,278	2,742
TOTAL OPERATIONS	<u>28,654</u>	<u>4,224</u>	<u>32,878</u>	<u>136,198</u>	<u>103,320</u>
TOTAL EXPENDITURES	<u>\$ 110,878</u>	<u>\$ 18,222</u>	<u>\$ 129,100</u>	<u>\$ 394,706</u>	<u>\$ 265,606</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 110,878	\$ 18,222	\$ 129,100	\$ 394,706	\$ 265,606
TOTAL BUDGET FUNDING	<u>\$ 110,878</u>	<u>\$ 18,222</u>	<u>\$ 129,100</u>	<u>\$ 394,706</u>	<u>\$ 265,606</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department has not calculated potential retirements in the projections at this time.

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$55,266.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	24.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 813,740	\$ 100,927	\$ 914,667	\$ 902,400	\$ (12,267)
61200 OVERTIME	31,801	-	31,801	16,643	(15,158)
61400 BENEFITS	365,360	30,336	395,696	397,654	1,958
TOTAL PERSONAL SERVICES	<u>1,210,901</u>	<u>131,263</u>	<u>1,342,164</u>	<u>1,316,697</u>	<u>(25,467)</u>
62000 OPERATIONS					
62100 CONTRACT	48,304	3,727	52,031	41,449	(10,582)
62200 SUPPLY	5,830	4,103	9,933	11,062	1,129
62300 COMMUNICATION	16,222	3,786	20,008	16,911	(3,097)
62400 TRAVEL	41,495	4,548	46,043	38,700	(7,343)
62500 RENT	124,506	19,428	143,934	116,598	(27,336)
62700 REPAIR & MAINT	2,715	11,334	14,049	12,547	(1,502)
62800 OTHER EXPENSES	225,892	112,860	338,752	277,747	(61,005)
TOTAL OPERATIONS	<u>464,964</u>	<u>159,786</u>	<u>624,750</u>	<u>515,014</u>	<u>(109,736)</u>
TOTAL EXPENDITURES	<u>\$ 1,675,865</u>	<u>\$ 291,049</u>	<u>\$ 1,966,914</u>	<u>\$ 1,831,711</u>	<u>\$ (135,203)</u>
BUDGETED FUNDS					
01100 GENDERAL FUND	\$ 861,596	\$ 192,636	\$ 1,054,232	\$ 919,029	\$ (135,203)
02427 ANIMAL HEALTH FEES	-	5,717	5,717	5,717	-
03209 MEAT & POULTRY INSPECTION	814,269	92,696	906,965	906,965	-
TOTAL BUDGET FUNDING	<u>\$ 1,675,865</u>	<u>\$ 291,049</u>	<u>\$ 1,966,914</u>	<u>\$ 1,831,711</u>	<u>\$ (135,203)</u>

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

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$135,377.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
JUNE 15, 2018**

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

	Year-to-Date Actual Expenses June FY 2018	Projected Expenses June to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget 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	\$ 1,939,295	\$ 102,734	\$ 2,042,029	\$ 1,956,252	\$ (85,777)	
61200 OVERTIME	99,561	2,154	101,715	80,609	(21,106)	
61400 BENEFITS	857,611	44,547	902,158	914,642	12,484	
TOTAL PERSONAL SERVICES	<u>2,896,467</u>	<u>149,435</u>	<u>3,045,902</u>	<u>2,951,503</u>	<u>(94,399)</u>	
62000 OPERATIONS						
62100 CONTRACT	91,739	6,271	98,010	111,348	13,338	
62200 SUPPLY	73,684	10,268	83,952	169,746	85,794	
62300 COMMUNICATION	52,891	8,365	61,256	86,660	25,404	
62400 TRAVEL	23,606	4,801	28,407	39,143	10,736	
62500 RENT	114,918	13,084	128,002	79,663	(48,339)	
62600 UTILITIES	6,500	-	6,500	7,860	1,360	
62700 REPAIR & MAINT	41,068	4,030	45,098	49,739	4,641	
62800 OTHER EXPENSES	56,039	5,400	61,439	81,097	19,658	
TOTAL OPERATIONS	<u>460,445</u>	<u>52,219</u>	<u>512,664</u>	<u>625,256</u>	<u>112,592</u>	
TOTAL EXPENDITURES	<u>\$ 3,356,912</u>	<u>\$ 201,654</u>	<u>\$ 3,558,566</u>	<u>\$ 3,576,759</u>	<u>\$ 18,193</u>	
<u>BUDGETED FUNDS</u>						
02425 BRAND INSPECTION FEES	\$ 2,881,877	\$ 17,047	\$ 2,898,924	\$ 2,898,924	\$ -	
02426 PER CAPITA FEES	475,035	184,607	659,642	677,835	18,193	
TOTAL BUDGET FUNDING	<u>\$ 3,356,912</u>	<u>\$ 201,654</u>	<u>\$ 3,558,566</u>	<u>\$ 3,576,759</u>	<u>\$ 18,193</u>	

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire.

The FY 2018 Budget column includes FY 2016 and 2017 budget authority carryforward in the amount of \$185,366.

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Adjusted Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE	135.62		135.62				
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 5,560,881	\$ 295,352	\$ 5,856,233	\$ 5,288,852	\$ 5,151,813	\$ 137,039	\$ 567,381
61200 OVERTIME	100,023	-	100,023	133,074	107,136	25,938	(33,051)
61300 OTHER/PER DIEM	5,900	42	5,942	3,925	4,450	(525)	2,017
61400 BENEFITS	2,296,827	135,707	2,432,534	2,145,991	2,346,903	(200,912)	286,543
TOTAL PERSONAL SERVICES	7,963,631	431,101	8,394,732	7,571,842	7,610,302	(38,460)	822,890
62000 OPERATIONS							
62100 CONTRACT	1,505,125	64,607	1,569,732	1,356,960	1,068,320	288,640	212,772
62200 SUPPLY	832,867	26,996	859,863	632,035	583,641	48,394	227,828
62300 COMMUNICATION	220,905	9,590	230,495	170,881	181,427	(10,546)	59,614
62400 TRAVEL	155,504	30,221	185,725	132,946	139,583	(6,637)	52,779
62500 RENT	410,090	23,406	433,496	463,531	392,102	71,429	(30,035)
62600 UTILITIES	60,456	-	60,456	51,732	45,880	5,852	8,724
62700 REPAIR & MAINT	184,249	4,479	188,728	160,788	168,360	(7,572)	27,940
62800 OTHER EXPENSES	565,824	24,649	590,473	480,034	428,916	51,118	110,439
TOTAL OPERATIONS	3,935,020	183,948	4,118,968	3,448,907	3,008,229	440,678	670,061
63000 EQUIPMENT							
63100 EQUIPMENT	15,000	-	15,000	16,100	-	16,100	(1,100)
TOTAL EQUIPMENT	15,000	-	15,000	16,100	-	16,100	(1,100)
68000 TRANSFERS							
68000 TRANSFERS	327,481	19,000	346,481	309,407	310,291	(884)	37,074
TOTAL TRANSFERS	327,481	19,000	346,481	309,407	310,291	(884)	37,074
69000 CAPITAL LEASES							
69000 LEASES	13,836	-	13,836	14,105	14,105	-	(269)
TOTAL LEASES	13,836	-	13,836	14,105	14,105	-	(269)
TOTAL	\$ 12,254,968	\$ 634,049	\$ 12,889,017	\$ 11,360,361	\$ 10,942,927	\$ 417,434	\$ 1,528,656
FUND							
01100 GENERAL FUND	\$ 2,242,608	\$ 124,088	\$ 2,366,696	\$ 2,240,353	\$ 2,256,326	\$ (15,973)	\$ 126,343
02262 SHIELDED EGG GRADING FEES	339,440	55,266	394,706	110,878	131,230	(20,352)	283,828
02425 BRAND INSPECTION FEES	2,898,717	207	2,898,924	2,881,877	2,543,891	337,986	17,047
02426 PER CAPITA FEE	3,098,452	280,396	3,378,848	2,919,555	2,878,790	40,765	459,293
02427 ANIMAL HEALTH	5,717	880	6,597	880	1,042,718	(1,041,838)	5,717
02701 MILK INSPECTION FEES	408,124	87,694	495,818	324,328	247,831	76,497	171,490
02817 MILK CONTROL	381,650	8,032	389,682	285,061	244,393	40,668	104,621
03209 MEAT & POULTRY INSPECTION	892,456	14,509	906,965	814,269	781,735	32,534	92,696
03032-1 NATIONAL LAB NETWORK	-	-	-	30,391	53,823	(23,432)	(30,391)
03032-2 SHELL EGG FEDERAL INSPECTION FEES	20,945	2,033	22,978	14,896	15,610	(714)	8,082
03427 AH FEDERAL UMBRELLA	756,893	44,766	801,659	686,039	746,580	(60,541)	115,620
03673 FEDERAL ANIMAL HEALTH DISEASE GRANT	30,391	16,178	46,569	-	-	-	46,569
06026 DIAGNOSTIC LABORATORY FEES	1,179,575	-	1,179,575	1,051,834	-	1,051,834	127,741
TOTAL BUDGET FUNDING	\$ 12,254,968	\$ 634,049	\$ 12,889,017	\$ 11,360,361	\$ 10,942,927	\$ 417,434	\$ 1,528,656

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

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

The Department of Livestock is budgeted for \$12,889,017 and 135.62 FTE in FY 2017. Personal services budget is 90% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$38,460 lower than June 2017. Operations are 84% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$440,678 higher than June 2017. Overall, Department of Livestock total expenditures were \$417,434 higher than the same period last year. With 92% of the budget year lapsed, 88% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 607,075	\$ 14,528	\$ 621,603	\$ 579,433	\$ 623,099	\$ (43,666)	\$ 42,170
61300 OTHER/PER DIEM	3,750	-	3,750	2,225	2,750	(525)	1,525
61400 BENEFITS	184,175	7,155	191,330	201,631	248,397	(46,766)	(10,301)
TOTAL PERSONAL SERVICES	795,000	21,683	816,683	783,289	874,246	(90,957)	33,394
62000 OPERATIONS							
62100 CONTRACT	254,666	8,507	263,173	249,305	94,528	154,777	13,868
62200 SUPPLY	107,697	-	107,697	80,293	54,055	26,238	27,404
62300 COMMUNICATION	34,907	-	34,907	53,940	15,714	38,226	(19,033)
62400 TRAVEL	21,323	-	21,323	13,448	12,529	919	7,875
62500 RENT	142,265	-	142,265	132,809	129,258	3,551	9,456
62700 REPAIR & MAINT	1,308	-	1,308	469	1,009	(540)	839
62800 OTHER EXPENSES	19,805	-	19,805	10,671	11,293	(622)	9,134
TOTAL OPERATIONS	581,971	8,507	590,478	540,935	318,386	222,549	49,543
68000 TRANSFERS							
68000 TRANSFERS	87,481	19,000	106,481	97,391	95,326	2,065	9,090
TOTAL TRANSFERS	87,481	19,000	106,481	97,391	95,326	2,065	9,090
TOTAL EXPENDITURES	\$ 1,464,452	\$ 49,190	\$ 1,513,642	\$ 1,421,615	\$ 1,287,958	\$ 133,657	\$ 92,027
BUDGETED FUNDS							
02426 PER CAPITA	\$ 1,464,452	\$ 49,190	\$ 1,513,642	\$ 1,421,615	\$ 1,287,958	\$ 133,657	\$ 92,027
TOTAL BUDGETED FUNDS	\$ 1,464,452	\$ 49,190	\$ 1,513,642	\$ 1,421,615	\$ 1,287,958	\$ 133,657	\$ 92,027

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

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available						
BUDGETED FTE					1.00									
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES														
61000 PERSONAL SERVICES														
61100 SALARIES	\$	54,666	\$	2,377	\$	57,043	\$	52,142	\$	51,612	\$	530	\$	4,901
61300 OTHER/PER DIEM		600		8		608		350		400		(50)		258
61400 BENEFITS		16,676		835		17,511		18,639		20,549		(1,910)		(1,128)
TOTAL PERSONAL SERVICE		<u>71,942</u>		<u>3,220</u>		<u>75,162</u>		<u>71,131</u>		<u>72,561</u>		<u>(1,430)</u>		<u>4,031</u>
62000 OPERATIONS														
62100 CONTRACT		669		-		669		741		930		(189)		(72)
62200 SUPPLY		775		-		775		715		732		(17)		60
62300 COMMUNICATION		1,484		-		1,484		1,541		2,365		(824)		(57)
62400 TRAVEL		1,525		-		1,525		2,030		1,903		127		(505)
62500 RENT		5,361		-		5,361		4,915		4,591		324		446
62700 REPAIR & MAINT		75		-		75		119		38		81		(44)
62800 OTHER EXPENSES		422		-		422		612		812		(200)		(190)
TOTAL OPERATIONS		<u>10,311</u>		<u>-</u>		<u>10,311</u>		<u>10,673</u>		<u>11,371</u>		<u>(698)</u>		<u>(362)</u>
TOTAL EXPENDITURES		<u>\$ 82,253</u>		<u>\$ 3,220</u>		<u>\$ 85,473</u>		<u>\$ 81,804</u>		<u>\$ 83,932</u>		<u>\$ (2,128)</u>		<u>\$ 3,669</u>
BUDGETED FUNDS														
01100 GENERAL FUND		\$ 82,253		\$ 3,220		\$ 85,473		\$ 81,804		\$ 83,932		\$ (2,128)		\$ 3,669
TOTAL BUDGETED FUNDS		<u>\$ 82,253</u>		<u>\$ 3,220</u>		<u>\$ 85,473</u>		<u>\$ 81,804</u>		<u>\$ 83,932</u>		<u>\$ (2,128)</u>		<u>\$ 3,669</u>

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

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2017, the Livestock Loss Board is budgeted \$82,253 with 1.00 FTE funded with general fund. The personal services budget is 99% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$1,430 lower than June 2017. Operations are 104% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$698 lower than June 2017. Overall, Livestock Loss Board total expenditures were \$2,128 lower than the same period last year. With 92% of the budget year lapsed, 96% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 175,455	\$ 5,680	\$ 181,135	\$ 148,309	\$ 146,814	\$ 1,495	\$ 32,826
61300 OTHER/PER DIEM	1,550	34	1,584	1,350	1,300	50	234
61400 BENEFITS	61,407	2,318	63,725	54,027	59,081	(5,054)	9,698
TOTAL PERSONAL SERVICES	<u>238,412</u>	<u>8,032</u>	<u>246,444</u>	<u>203,686</u>	<u>207,195</u>	<u>(3,509)</u>	<u>42,758</u>

62000 OPERATIONS

62100 CONTRACT	111,613	-	111,613	56,937	14,874	42,063	54,676
62200 SUPPLY	3,092	-	3,092	1,181	2,514	(1,333)	1,911
62300 COMMUNICATION	3,676	-	3,676	1,268	3,218	(1,950)	2,408
62400 TRAVEL	4,359	-	4,359	6,208	5,180	1,028	(1,849)
62500 RENT	17,300	-	17,300	8,087	7,956	131	9,213
62700 REPAIR & MAINT	191	-	191	187	147	40	4
62800 OTHER EXPENSES	3,007	-	3,007	7,507	3,309	4,198	(4,500)
TOTAL OPERATIONS	<u>143,238</u>	<u>-</u>	<u>143,238</u>	<u>81,375</u>	<u>37,198</u>	<u>44,177</u>	<u>61,863</u>

TOTAL EXPENDITURES

	<u>\$ 381,650</u>	<u>\$ 8,032</u>	<u>\$ 389,682</u>	<u>\$ 285,061</u>	<u>\$ 244,393</u>	<u>\$ 40,668</u>	<u>\$ 104,621</u>
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BUDGETED FUNDS

02817 MILK CONTROL	\$ 381,650	\$ 8,032	\$ 389,682	\$ 285,061	\$ 244,393	\$ 40,668	\$ 104,621
TOTAL BUDGETED FUNDS	<u>\$ 381,650</u>	<u>\$ 8,032</u>	<u>\$ 389,682</u>	<u>\$ 285,061</u>	<u>\$ 244,393</u>	<u>\$ 40,668</u>	<u>\$ 104,621</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2017, The Milk Control Bureau is budgeted \$389,682 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 83% expended with 90% of payrolls complete. Personal services expended as of June 2018 were \$3,509 lower than June 2017. Operations are 57% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$44,177 higher than June 2017. Overall, Milk Control Bureau total expenditures were \$40,668 higher than the same period last year. With 92% of the budget year lapsed, 73% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	8.50
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61000 PERSONAL SERVICES					
61100 SALARIES	\$ 453,211	\$ 349,822	\$ 380,586	\$ (30,764)	\$ 103,389
61400 BENEFITS	176,101	128,197	154,015	(25,818)	47,904
TOTAL PERSONAL SERVICES	629,312	478,019	534,601	(56,582)	151,293
62000 OPERATIONS					
62100 CONTRACT	16,881	13,099	25,739	(12,640)	3,782
62200 SUPPLY	9,355	13,493	17,522	(4,029)	(4,138)
62300 COMMUNICATION	21,914	24,300	36,731	(12,431)	(2,386)
62400 TRAVEL	4,592	16,093	12,111	3,982	(11,501)
62500 RENT	3,913	8,745	9,196	(451)	(4,832)
62700 REPAIR & MAINT	6,277	1,372	1,680	(308)	4,905
62800 OTHER EXPENSES	7,352	16,711	11,967	4,744	(9,359)
TOTAL OPERATIONS	70,284	93,813	114,946	(21,133)	(23,529)
TOTAL	\$ 699,596	\$ 571,832	\$ 649,547	\$ (77,715)	\$ 127,764
FUND					
02426 PER CAPITA FEE	\$ 699,596	\$ 571,832	\$ 649,547	\$ (77,715)	\$ 127,764
TOTAL BUDGET FUNDING	\$ 699,596	\$ 571,832	\$ 649,547	\$ (77,715)	\$ 127,764

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$699,596 with 8.10 FTE funded with per capita fees. The personal services budget is 76% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$56,582 lower than June 2017. Operations are 133% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$21,133 lower than June 2017. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 82% expended with 92% of the year lapsed. This is \$77,715 less than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 117,326	\$ 104,711	\$ 105,841	\$ (1,130)	\$ 12,615
61400 BENEFITS	44,376	36,416	40,344	(3,928)	7,960
TOTAL PERSONAL SERVICES	161,702	141,127	146,185	(5,058)	20,575

62000 OPERATIONS

62100 CONTRACT	562,388	574,257	517,241	57,016	(11,869)
62200 SUPPLY	2,082	489	2,625	(2,136)	1,593
62300 COMMUNICATION	2,958	2,088	3,047	(959)	870
62400 TRAVEL	6,108	3,603	4,766	(1,163)	2,505
62700 REPAIR & MAINT	566	50	521	(471)	516
62800 OTHER EXPENSES	3,579	5,065	813	4,252	(1,486)
TOTAL OPERATIONS	577,681	585,552	529,013	56,539	(7,871)

TOTAL EXPENDITURES

TOTAL EXPENDITURES	\$ 739,383	\$ 726,679	\$ 675,198	\$ 51,481	\$ 12,704
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BUDGETED FUNDS

01100 GENERAL FUND	\$ 739,383	\$ 726,679	\$ 675,198	\$ 51,481	\$ 12,704
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TOTAL BUDGETED FUNDS

TOTAL BUDGETED FUNDS	\$ 739,383	\$ 726,679	\$ 675,198	\$ 51,481	\$ 12,704
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Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount of the reduction for the DSA is \$83,685.

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

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May

The Designated Surveillance Area (DSA) is budgeted for \$739,383 and 2.00 FTE in FY 2018 and is funded with general funds. The personal services budget is 87% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$5,058 lower than June 2017. Operations are 101% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$56,539 higher than June 2017. Overall, DSA total expenditures were \$51,481 higher than the same period last year with 98% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE				3.75			
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 152,675	\$ -	\$ 152,675	\$ 109,772	\$ 139,143	\$ (29,371)	\$ 42,903
61400 BENEFITS	66,914	-	66,914	42,141	58,424	(16,283)	24,773
TOTAL PERSONAL SERVICES	219,589	-	219,589	151,913	197,567	(45,654)	67,676
62000 OPERATIONS							
62100 CONTRACT	167,871	44,766	212,637	209,217	211,558	(2,341)	3,420
62200 SUPPLY	18,463	-	18,463	15,421	12,903	2,518	3,042
62300 COMMUNICATION	6,538	-	6,538	5,580	6,099	(519)	958
62400 TRAVEL	15,330	-	15,330	11,122	8,347	2,775	4,208
62500 RENT	51,364	-	51,364	48,515	51,465	(2,950)	2,849
62700 REPAIR & MAINT	10,490	-	10,490	11,765	9,086	2,679	(1,275)
62800 OTHER EXPENSES	27,248	-	27,248	20,490	34,590	(14,100)	6,758
TOTAL OPERATIONS	297,304	44,766	342,070	322,110	334,048	(11,938)	19,960
68000 TRANSFERS							
68000 TRANSFERS	240,000	-	240,000	212,016	214,965	(2,949)	27,984
TOTAL TRANSFERS	240,000	-	240,000	212,016	214,965	(2,949)	27,984
TOTAL EXPENDITURES	\$ 756,893	\$ 44,766	\$ 801,659	\$ 686,039	\$ 746,580	\$ (60,541)	\$ 115,620
BUDGETED FUNDS							
03427 AH FEDERAL UMBRELLA	\$ 756,893	\$ 44,766	\$ 801,659	\$ 686,039	\$ 746,580	\$ (60,541)	\$ 115,620
TOTAL BUDGETED FUNDS	\$ 756,893	\$ 44,766	\$ 801,659	\$ 686,039	\$ 746,580	\$ (60,541)	\$ 115,620

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The Federal Animal Health Disease Grants are budgeted for \$756,893 and 3.75 FTE in FY 2017 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 69% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$45,654 lower than June 2017. Operations are 94% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$11,938 lower than June 2017. Overall, Federal Animal Health Disease Grants total expenditures were \$60,541 lower than the same period last year with 86% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE **20.01**

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 904,771	\$ 44,641	\$ 949,412	\$ 892,618	\$ 756,214	\$ 136,404	\$ 56,794
61400 BENEFITS	348,712	18,464	367,176	322,018	335,906	(13,888)	45,158
TOTAL PERSONAL SERVICES	1,253,483	63,105	1,316,588	1,214,636	1,092,120	122,516	101,952
62000 OPERATIONS							
62100 CONTRACT	98,558	-	98,558	77,991	68,350	9,641	20,567
62200 SUPPLY	490,598	-	490,598	413,843	371,481	42,362	76,755
62300 COMMUNICATION	37,817	-	37,817	8,680	28,634	(19,954)	29,137
62400 TRAVEL	7,527	-	7,527	4,330	7,109	(2,779)	3,197
62500 RENT	2,109	-	2,109	13,686	1,771	11,915	(11,577)
62600 UTILITIES	49,890	-	49,890	42,192	36,234	5,958	7,698
62700 REPAIR & MAINT	93,823	-	93,823	93,803	90,391	3,412	20
62800 OTHER EXPENSES	124,245	-	124,245	117,173	105,073	12,100	7,072
TOTAL OPERATIONS	904,567	-	904,567	771,698	709,043	62,655	132,869
63000 EQUIPMENT							
63100 EQUIPMENT	15,000	-	15,000	16,100	-	16,100	(1,100)
TOTAL EQUIPMENT	15,000	-	15,000	16,100	-	16,100	(1,100)
69000 LEASES							
69000 LEASES	13,836	-	13,836	14,105	14,105	-	(269)
TOTAL LEASES	13,836	-	13,836	14,105	14,105	-	(269)
TOTAL	\$ 2,186,886	\$ 63,105	\$ 2,249,991	\$ 2,016,539	\$ 1,815,268	\$ 201,271	\$ 233,452
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 535,192	\$ -	\$ 535,192	\$ 482,361	\$ 527,657	\$ (45,296)	\$ 52,831
02426 PER CAPITA FEE	441,728	46,047	487,775	451,073	196,788	254,285	36,702
02427 ANIMAL HEALTH LAB FEES	-	880	880	880	1,037,000	(1,036,120)	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,391	16,178	46,569	30,391	53,823	(23,432)	16,178
06026 DIAGNOSTIC LABORATORY FEES	1,179,575	-	1,179,575	1,051,834	-	1,051,834	127,741
TOTAL BUDGET FUNDING	\$ 2,186,886	\$ 63,105	\$ 2,249,991	\$ 2,016,539	\$ 1,815,268	\$ 201,271	\$ 233,452

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

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

The Department's retirement payouts for the diagnostic laboratory for FY 2018 was \$102,148.

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

The main lab is budgeted for \$2,249,991 and 20.01 FTE in FY 2017. It is funded with general fund of \$535,192, per capita fee of \$487,775, federal funds of \$46,569, and diagnostic laboratory fees of \$1,179,575. Personal services are 92% expended with 90% of payrolls complete. Personal services expended as of June 2018 were \$122,516 higher than June 2017. Operations are 85% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$62,655 higher than June 2017. Overall, Main Lab total expenditures were \$201,271 higher than the same period last year. With 92% of the budget year lapsed, 92% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

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

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 78,639	\$ 71,825	\$ 54,874	\$ 16,951	\$ 6,814
61400 BENEFITS	28,978	31,716	25,724	5,992	(2,738)
TOTAL PERSONAL SERVICES	<u>107,617</u>	<u>103,541</u>	<u>80,598</u>	<u>22,943</u>	<u>4,076</u>
62000 OPERATIONS					
62100 CONTRACT	4,075	4,257	5,034	(777)	(182)
62200 SUPPLY	25,711	23,448	32,474	(9,026)	2,263
62300 COMMUNICATION	695	85	792	(707)	610
62400 TRAVEL	1,253	982	1,828	(846)	271
62500 RENT	-	3,701	-	3,701	(3,701)
62600 UTILITIES	2,706	3,040	3,146	(106)	(334)
62700 REPAIR & MAINT	8,913	8,472	11,913	(3,441)	441
62800 OTHER EXPENSES	4,386	8,124	8,692	(568)	(3,738)
TOTAL OPERATIONS	<u>47,739</u>	<u>52,109</u>	<u>63,879</u>	<u>(11,770)</u>	<u>(4,370)</u>
TOTAL	<u>\$ 155,356</u>	<u>\$ 155,650</u>	<u>\$ 144,477</u>	<u>\$ 11,173</u>	<u>\$ (294)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 87,619	\$ 87,913	\$ 144,477	\$ (56,564)	\$ (294)
02701 MILK INSPECTION FEES	67,737	67,737	-	67,737	-
TOTAL BUDGETED FUNDS	<u>\$ 155,356</u>	<u>\$ 155,650</u>	<u>\$ 144,477</u>	<u>\$ 11,173</u>	<u>\$ (294)</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2017, the Milk Laboratory budget is \$155,356, and has 1.50 FTE funded with milk inspection fees and general fund. Personal services budget is 96% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$22,943 higher than June 2017. Operations are 109% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$11,770 lower than June 2017. Overall, milk lab total expenditures were \$11,173 higher than the same period last year. The total milk lab budget is 100% expended with 92% of the budget year complete. Although the Milk Lab is over-budget, it is combined with the Diagnostic Laboratory for final budgetary analysis. In FY 2017, it was deemed appropriate that the Milk Laboratory was charged for its portion of utilities and recharges. While this increases the Milk Lab's expenses, it decreased the Diagnostic Lab's expenses by equal amount. These expenses were not in the Milk Lab's budget.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE				4.75			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 206,449	\$ -	\$ 206,449	\$ 169,555	\$ 154,918	\$ 14,637	\$ 36,894
61400 BENEFITS	88,478	-	88,478	65,353	67,026	(1,673)	23,125
TOTAL PERSONAL SERVICES	<u>294,927</u>	<u>-</u>	<u>294,927</u>	<u>234,908</u>	<u>221,944</u>	<u>12,964</u>	<u>60,019</u>
62000 OPERATIONS							
62100 CONTRACT	7,582	10,676	18,258	4,184	3,717	467	14,074
62200 SUPPLY	9,389	8,656	18,045	3,403	7,583	(4,180)	14,642
62300 COMMUNICATION	7,795	9,140	16,935	4,286	4,958	(672)	12,649
62400 TRAVEL	20,044	25,821	45,865	10,029	10,670	(641)	35,836
62500 RENT	5,517	9,406	14,923	3,649	4,047	(398)	11,274
62700 REPAIR & MAINT	2,820	1,979	4,799	768	2,527	(1,759)	4,031
62800 OTHER EXPENSES	13,258	24,049	37,307	10,260	7,993	2,267	27,047
TOTAL OPERATIONS	<u>66,405</u>	<u>89,727</u>	<u>156,132</u>	<u>36,579</u>	<u>41,495</u>	<u>(4,916)</u>	<u>119,553</u>
TOTAL	<u>\$ 361,332</u>	<u>\$ 89,727</u>	<u>\$ 451,059</u>	<u>\$ 271,487</u>	<u>\$ 263,439</u>	<u>\$ 8,048</u>	<u>\$ 179,572</u>
BUDGETED FUNDS							
02701 MILK INSPECTION FEES	\$ 340,387	\$ 87,694	\$ 428,081	\$ 256,591	\$ 247,066	\$ 9,525	171,490
03032-2 SHELL EGG FEDERAL INSPECTION F	20,945	2,033	22,978	14,896	16,373	(1,477)	8,082
TOTAL BUDGET FUNDING	<u>\$ 361,332</u>	<u>\$ 89,727</u>	<u>\$ 451,059</u>	<u>\$ 271,487</u>	<u>\$ 263,439</u>	<u>\$ 8,048</u>	<u>\$ 179,572</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2017, the Milk and Egg Inspection program is budgeted \$361,332 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$340,387 and Shell Egg Federal Inspection Fees of \$20,945. The personal services budget is 80% expended with % of payrolls complete. Personal services expended as of June 2018 was \$12,964 higher than June 2017. Operations are 55% expended with 92% of the budget year lapsed. Overall, operation expenses as of June 2018 were \$4,916 lower than June 2017. Total Milk Inspection expenditures were \$8,048 higher than the same period last year. With 92% of the budget year lapsed, 75% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Prior Year(s) Budget Carryforward	FY 2018 Budget	Year-to-Date Actual Expenses June FY 2018	Same Period Prior Year Actual Expenses June FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE		2.50					
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 142,282	\$ 37,806	\$ 180,088	\$ 57,630	\$ 74,361	\$ (16,731)	\$ 122,458
61102 OVERTIME	2,771	-	2,771	1,712	1,452	260	1,059
61400 BENEFITS	58,189	17,460	75,649	22,882	30,994	(8,112)	52,767
TOTAL PERSONAL SERVICES	<u>203,242</u>	<u>55,266</u>	<u>258,508</u>	<u>82,224</u>	<u>106,807</u>	<u>(24,583)</u>	<u>176,284</u>
62000 OPERATIONS							
62100 CONTRACT	128,683	-	128,683	26,929	23,301	3,628	101,754
62200 SUPPLY	3,237	-	3,237	235	403	(168)	3,002
62800 OTHER EXPENSES	4,278	-	4,278	1,490	719	771	2,788
TOTAL OPERATIONS	<u>136,198</u>	<u>-</u>	<u>136,198</u>	<u>28,654</u>	<u>24,423</u>	<u>4,231</u>	<u>107,544</u>
TOTAL	<u>\$ 339,440</u>	<u>\$ 55,266</u>	<u>\$ 394,706</u>	<u>\$ 110,878</u>	<u>\$ 131,230</u>	<u>\$ (20,352)</u>	<u>\$ 283,828</u>
<u>BUDGETED FUNDS</u>							
02262 SHIELDED EGG GRADING FEES	\$ 339,440	\$ 55,266	\$ 394,706	\$ 110,878	\$ 131,230	\$ (20,352)	\$ 283,828
TOTAL BUDGET FUNDING	<u>\$ 339,440</u>	<u>\$ 55,266</u>	<u>\$ 394,706</u>	<u>\$ 110,878</u>	<u>\$ 131,230</u>	<u>\$ (20,352)</u>	<u>\$ 283,828</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The Shielded Egg Grading Program is budgeted \$339,440 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 32% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$24,583 lower than June 2017. Operations are 21% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$4,231 higher than June 2017. Overall, the Egg Grading program total expenditures were \$20,352 lower than the same period last year with 28% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Prior Year(s)		Year-to-Date		Same Period		Balance of Budget Available
	FY 2018 Budget	Budget Carryforward	FY 2018 Budget	Actual Expenses June FY 2018	Prior Year Actual Expenses June FY 2017	Year to Year Comparison	

BUDGETED FTE 24.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 810,392	\$ 92,008	\$ 902,400	\$ 813,740	\$ 798,811	\$ 14,929	\$ 88,660
61102 OVERTIME	16,643	-	16,643	31,801	6,292	25,509	(15,158)
61400 BENEFITS	354,443	43,211	397,654	365,360	400,696	(35,336)	32,294
TOTAL PERSONAL SERVICES	<u>1,181,478</u>	<u>135,219</u>	<u>1,316,697</u>	<u>1,210,901</u>	<u>1,205,799</u>	<u>5,102</u>	<u>105,796</u>
62000 OPERATIONS							
62100 CONTRACT	41,291	158	41,449	48,304	32,156	16,148	(6,855)
62200 SUPPLY	11,062	-	11,062	5,830	11,310	(5,480)	5,232
62300 COMMUNICATION	16,911	-	16,911	16,222	13,614	2,608	689
62400 TRAVEL	38,700	-	38,700	41,495	40,501	994	(2,795)
62500 RENT	116,598	-	116,598	124,506	113,936	10,570	(7,908)
62700 REPAIR & MAINT	12,547	-	12,547	2,715	14,455	(11,740)	9,832
62800 OTHER EXPENSES	277,747	-	277,747	225,892	180,744	45,148	51,855
TOTAL OPERATIONS	<u>514,856</u>	<u>158</u>	<u>515,014</u>	<u>464,964</u>	<u>406,716</u>	<u>58,248</u>	<u>50,050</u>
TOTAL EXPENDITURES	<u>\$ 1,696,334</u>	<u>\$ 135,377</u>	<u>\$ 1,831,711</u>	<u>\$ 1,675,865</u>	<u>\$ 1,612,515</u>	<u>\$ 63,350</u>	<u>\$ 155,846</u>
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 798,161	\$ 120,868	\$ 919,029	\$ 861,596	\$ 825,062	\$ 36,534	\$ 57,433
02427 ANIMAL HEALTH FEES	5,717	-	5,717	-	5,718	(5,718)	5,717
03209 MEAT & POULTRY INSPECTION FEES	892,456	14,509	906,965	814,269	781,735	32,534	92,696
TOTAL BUDGET FUNDING	<u>\$ 1,696,334</u>	<u>\$ 135,377</u>	<u>\$ 1,831,711</u>	<u>\$ 1,675,865</u>	<u>\$ 1,612,515</u>	<u>\$ 63,350</u>	<u>\$ 155,846</u>

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

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

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

In FY 2018, Meat Inspection is budgeted \$1,831,711 with 24.50 FTE. The bureau is funded with general fund of \$919,029, Meat & Poultry Inspection Fees of \$906,965 and \$5,717 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 92% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$5,102 higher than June 2017. Operations are 90% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$58,248 higher than June 2017. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$63,350 higher than the same period last year with 91% of the budget expended. The total budget is 91% expended with 92% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
JUNE 15, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018	Prior Year(s)	FY 2018	Year-to-Date	Same Period	Year to Year	Balance of
	Budget	Budget Carryforward	Budget	Expenses June FY 2018	Expenses June FY 2017	Comparison	Budget Available
BUDGETED FTE				53.11			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 1,857,940	\$ 98,312	\$ 1,956,252	\$ 1,939,295	\$ 1,865,539	\$ 73,756	\$ 16,957
61200 OVERTIME	80,609	-	80,609	99,561	99,392	169	(18,952)
61400 BENEFITS	868,378	46,264	914,642	857,611	905,746	(48,135)	57,031
TOTAL PERSONAL SERVICES	<u>2,806,927</u>	<u>144,576</u>	<u>2,951,503</u>	<u>2,896,467</u>	<u>2,870,677</u>	<u>25,790</u>	<u>55,036</u>
62000 OPERATIONS							
62100 CONTRACT	110,848	500	111,348	91,739	70,892	20,847	19,609
62200 SUPPLY	151,406	18,340	169,746	73,684	70,039	3,645	96,062
62300 COMMUNICATION	86,210	450	86,660	52,891	66,255	(13,364)	33,769
62400 TRAVEL	34,743	4,400	39,143	23,606	34,639	(11,033)	15,537
62500 RENT	65,663	14,000	79,663	114,918	69,882	45,036	(35,255)
62600 UTILITIES	7,860	-	7,860	6,500	6,500	-	1,360
62700 REPAIR & MAINT	47,239	2,500	49,739	41,068	36,593	4,475	8,671
62800 OTHER EXPENSES	80,497	600	81,097	56,039	62,911	(6,872)	25,058
TOTAL OPERATIONS	<u>584,466</u>	<u>40,790</u>	<u>625,256</u>	<u>460,445</u>	<u>417,711</u>	<u>42,734</u>	<u>164,811</u>
TOTAL	<u>\$ 3,391,393</u>	<u>\$ 185,366</u>	<u>\$ 3,576,759</u>	<u>\$ 3,356,912</u>	<u>\$ 3,288,388</u>	<u>\$ 68,524</u>	<u>\$ 219,847</u>
BUDGETED FUNDS							
02425 BRAND INSPECTION FEES	\$ 2,898,717	\$ 207	\$ 2,898,924	\$ 2,881,877	\$ 2,543,891	\$ 337,986	\$ 17,047
02426 PER CAPITA FEES	492,676	185,159	677,835	475,035	744,497	(269,462)	202,800
TOTAL BUDGET FUNDING	<u>\$ 3,391,393</u>	<u>\$ 185,366</u>	<u>\$ 3,576,759</u>	<u>\$ 3,356,912</u>	<u>\$ 3,288,388</u>	<u>\$ 68,524</u>	<u>\$ 219,847</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2016, Brands Enforcement is budgeted for \$3,576,759 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,898,924 and Per Capita Fees of \$677,835. Personal services budget is 98% expended with 90% of payrolls complete. Personal services expended as of June 2018 was \$25,790 higher than June 2017. Operations are 74% expended with 92% of the budget year lapsed. Operation expenses as of June 2018 were \$42,734 higher than June 2017. Overall, Brands Enforcement total expenditures were \$68,524 higher than the same period last year. With 92% of the budget year lapsed, 94% of the budget has been expended.

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

	FY 2017 as of June 15, 2017	FY 2018 as of June 15, 2018	Difference June 15 FY17 & FY18	Budgeted Revenue FY 2018
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 200,070	\$ 243,045	\$ 42,975	\$ 250,455
Re-Recorded Brands	425,980	425,979	(1)	464,705
Security Interest Filing Fee	39,250	52,541	13,291	45,253
Livestock Dealers License	40,697	109,203	68,506	76,764
Local Inspections	295,628	275,774	(19,854)	333,338
Market Inspection Fees	1,568,996	1,621,668	52,672	1,671,659
Investment Earnings	25,430	47,907	22,477	29,638
Other Revenues	66,170	118,412	52,242	104,453
Total Brands Division Revenue	\$ 2,662,221	\$ 2,894,529	\$ 232,308	\$ 2,976,265
02426 Per Capita Fee				
Livestock Taxes - Per Capita Fees	\$ 4,809,627	\$ 4,866,829	\$ 57,202	\$ 4,809,627
Non Federal Indirect Cost Recovery	139,965	181,848	41,883	154,000
Federal Indirect Cost Recovery	132,009	116,318	(15,691)	146,400
Investment Earnings	48,114	98,979	50,865	25,000
Other Revenues	354,260	15	(354,245)	4,000
Total Per Capita Fee Revenue	\$ 5,483,975	\$ 5,263,989	\$ (219,986)	\$ 5,139,027
02427 Animal Health				
Books	\$ 7,448	\$ 7,446	\$ (2)	\$ 8,600
Animal Health Licenses & Permits	8,352	8,227	(125)	8,300
Other Revenues	16,356	19,971	3,615	1,000
Total Animal Health Revenue	\$ 32,156	\$ 35,644	\$ 3,488	\$ 17,900
02701 Milk Inspection				
Inspectors Assessment	\$ 344,817	\$ 355,797	\$ 10,980	\$ 347,704
Total Milk Inspection	\$ 344,817	\$ 355,797	\$ 10,980	\$ 347,704
06026 Diagnostic Lab Fees (FY 2017 amount is from Fund 02427) as of May 31, 2018				
Lab Fees	\$ -	\$ 964,593	\$ 964,593	\$ 1,181,581
Other Revenues	388	1,091	703	\$ 17,317
Lab Fees (Fund 02427)	960,323	-	(960,323)	-
Total Diagnostic Lab Fees	\$ 960,711	\$ 965,684	\$ 4,973	\$ 1,181,581
Combined State Special Revenue Total	\$ 9,483,880	\$ 9,515,643	\$ 31,763	\$ 9,662,477

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

Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$964,593 are for the period ending May 31, 2018. At fiscal year end, however, revenues earned in June will be recorded in FY 2018.

**DEPARTMENT OF LIVESTOCK
PREDATOR CONTROL - THREE COUNTY ALLOCATION
SFY 2019**

Budgeted	\$ 350,000
Less Helicopter Insurance	<u>20,748</u>
	\$ 329,252

Total Per Capita Fee Billed Three Counties:	\$ 416,631
Less 2% DOR Collection Charge	<u>8,333</u>
Total Billed Less DOR 2%	\$ 408,299

Statewide Per Capita Fee Billed	\$ 4,925,752
Less 2% DOR Collection Charge	<u>98,515</u>
Total Statewide Less 2% DOR	\$ 4,827,237

Three County Rate \$ 408,299 divided by \$4,827,237 8.5%

Allocation			
Total Allocation =	8.5% times	\$ 329,252	\$27,986

County Allocation	<u>Total Allocation to County</u>			
	<u>Base</u>	<u>% of Billed</u>	<u>Allocation</u>	<u>Adjustment</u>
Carter	\$27,986	38.10%	\$ 10,663	
Powder River	\$27,986	41.81%	11,701	
Richland	\$27,986	20.09%	5,622	
Total Allocation after Adjustment		100.00%		\$ 27,986

**DEPARTMENT OF LIVESTOCK
 PREDATOR CONTROL - THREE COUNTY ALLOCATION
 SFY 2019**

<u>Co #</u>	<u>Name</u>	<u>Per capita billed</u>	<u>%</u>
42	Carter	\$ 158,737.53	38.10%
09	Powder River	174,208.52	41.81%
27	Richland	83,685.10	20.09%
		\$ 416,631.15	100.00%
	Budgeted	\$ 350,000	
	Helicopter Insuranc	(20,748)	
	Three Counties	(27,986)	
	USDA Wildlife Svcs	\$ 301,266	