

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

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,672,278	\$ 4,151,308	\$ 5,823,586	\$ 5,758,038	\$ (65,548)
61200 OVERTIME	29,498	95,197	124,695	83,872	(40,823)
61300 OTHER/PER DIEM	1,550	4,100	5,650	89,772	84,122
61400 BENEFITS	776,951	1,936,157	2,713,108	2,448,310	(264,798)
TOTAL PERSONAL SERVICES	<u>2,480,277</u>	<u>6,186,762</u>	<u>8,667,039</u>	<u>8,379,992</u>	<u>(287,047)</u>
62000 OPERATIONS					
62100 CONTRACT	318,432	1,209,886	1,528,318	1,415,277	(113,041)
62200 SUPPLY	246,059	525,954	772,013	807,011	34,998
62300 COMMUNICATION	65,012	154,675	219,687	214,787	(4,900)
62400 TRAVEL	47,204	124,002	171,206	163,646	(7,560)
62500 RENT	168,740	332,059	500,799	510,368	9,569
62600 UTILITIES	24,855	35,908	60,763	60,456	(307)
62700 REPAIR & MAINT	68,952	149,639	218,591	184,449	(34,142)
62800 OTHER EXPENSES	61,331	355,877	417,208	494,223	77,015
TOTAL OPERATIONS	<u>1,000,585</u>	<u>2,888,000</u>	<u>3,888,585</u>	<u>3,850,217</u>	<u>(38,368)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	20,900	-	20,900	15,000	(5,900)
TOTAL EQUIPMENT	<u>20,900</u>	<u>-</u>	<u>20,900</u>	<u>15,000</u>	<u>(5,900)</u>
68000 TRANSFERS					
68000 TRANSFERS	97,391	296,034	393,425	392,326	(1,099)
TOTAL TRANSFERS	<u>97,391</u>	<u>296,034</u>	<u>393,425</u>	<u>392,326</u>	<u>(1,099)</u>
69000 CAPITAL LEASES					
69000 LEASES	4,612	10,646	15,258	13,836	(1,422)
TOTAL LEASES	<u>4,612</u>	<u>10,646</u>	<u>15,258</u>	<u>13,836</u>	<u>(1,422)</u>
TOTAL EXPENDITURES	<u>\$ 3,603,765</u>	<u>\$ 9,381,442</u>	<u>\$ 12,985,207</u>	<u>\$ 12,651,371</u>	<u>\$ (333,836)</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 500,814	\$ 2,167,738	\$ 2,668,552	\$ 2,364,371	\$ (304,181)
02262 SHIELDED EGG GRADING FEES	38,643	114,677	153,320	344,173	190,853
02425 BRAND INSPECTION FEES	1,093,151	1,889,996	2,983,147	2,983,147	-
02426 PER CAPITA FEE	1,186,775	2,308,291	3,495,066	3,211,373	(283,693)
02427 ANIMAL HEALTH	-	5,718	5,718	5,718	-
02701 MILK INSPECTION FEES	83,751	230,819	314,570	347,704	33,134
02817 MILK CONTROL	79,983	314,474	394,457	388,593	(5,864)
03209 MEAT & POULTRY INSPECTION	243,054	676,215	919,269	919,269	-
03032-1 NATIONAL LAB NETWORK	-	-	-	30,585	30,585
03032-2 SHELL EGG FEDERAL INSPECTION FEES	5,350	11,062	16,412	21,000	4,588
03427 FEDERAL UMBRELLA PROGRAM	111,296	741,819	853,115	853,857	742
03673 FEDERAL ANIMAL HEALTH DISEASE GF	-	-	-	-	-
06026 DIAGNOSTIC LABORATORY FEES	260,948	920,633	1,181,581	1,181,581	-
TOTAL BUDGETED FUNDS	<u>\$ 3,603,765</u>	<u>\$ 9,381,442</u>	<u>\$ 12,985,207</u>	<u>\$ 12,651,371</u>	<u>\$ (333,836)</u>

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

The personal services projections include SB 418 pay plan increase.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE		13.00			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 179,107	\$ 403,600	\$ 582,707	\$ 607,075	\$ 24,368
61300 OTHER/PER DIEM	900	1,950	2,850	3,750	900
61400 BENEFITS	72,361	180,435	252,796	213,296	(39,500)
TOTAL PERSONAL SERVICES	<u>252,368</u>	<u>585,985</u>	<u>838,353</u>	<u>824,121</u>	<u>(14,232)</u>
62000 OPERATIONS					
62100 CONTRACT	89,286	83,944	173,230	207,532	34,302
62200 SUPPLY	48,501	36,443	84,944	87,706	2,762
62300 COMMUNICATION	17,680	17,621	35,301	28,476	(6,825)
62400 TRAVEL	3,913	7,567	11,480	20,057	8,577
62500 RENT	49,584	132,168	181,752	223,658	41,906
62700 REPAIR & MAINT	214	1,027	1,241	1,065	(176)
62800 OTHER EXPENSES	2,394	9,294	11,688	16,447	4,759
TOTAL OPERATIONS	<u>211,572</u>	<u>288,064</u>	<u>499,636</u>	<u>584,941</u>	<u>85,305</u>
68000 TRANSFERS					
68000 TRANSFERS	97,391	-	97,391	95,326	(2,065)
TOTAL TRANSFERS	<u>97,391</u>	<u>-</u>	<u>97,391</u>	<u>95,326</u>	<u>(2,065)</u>
TOTAL EXPENDITURES	<u>\$ 561,331</u>	<u>\$ 874,049</u>	<u>\$ 1,435,380</u>	<u>\$ 1,504,388</u>	<u>\$ 69,008</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 561,331	\$ 874,049	\$ 1,435,380	\$ 1,504,388	\$ 69,008
TOTAL BUDGETED FUNDS	<u>\$ 561,331</u>	<u>\$ 874,049</u>	<u>\$ 1,435,380</u>	<u>\$ 1,504,388</u>	<u>\$ 69,008</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. The department has not calculated potential retirements in the projections at this time.

The department replaces computers every five years. The replacement of computers is done using a rotating basis so that the department will replace approximately 20% of the computers annually. IT is in the process of ordering the replacement computers. The projected cost of the replacement computers is \$26,000 and is included in the projections above.

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

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE	1.00
---------------------	------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 16,585	\$ 45,078	\$ 61,663	\$ 59,082	\$ (2,581)
61300 OTHER/PER DIEM	350	400	750	600	(150)
61400 BENEFITS	6,654	17,971	24,625	20,159	(4,466)
TOTAL PERSONAL SERVICES	<u>23,589</u>	<u>63,449</u>	<u>87,038</u>	<u>79,841</u>	<u>(7,197)</u>
62000 OPERATIONS					
62100 CONTRACT	535	737	1,272	803	(469)
62200 SUPPLY	204	1,209	1,413	845	(568)
62300 COMMUNICATION	490	2,174	2,664	1,971	(693)
62400 TRAVEL	1,506	714	2,220	2,202	(18)
62500 RENT	1,787	4,707	6,494	5,361	(1,133)
62700 REPAIR & MAINT	62	39	101	75	(26)
62800 OTHER EXPENSES	140	594	734	748	14
TOTAL OPERATIONS	<u>4,724</u>	<u>10,174</u>	<u>14,898</u>	<u>12,005</u>	<u>(2,893)</u>
TOTAL EXPENDITURES	<u>\$ 28,313</u>	<u>\$ 73,623</u>	<u>\$ 101,936</u>	<u>\$ 91,846</u>	<u>\$ (10,090)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 28,313	\$ 73,623	\$ 101,936	\$ 91,846	\$ (10,090)
TOTAL BUDGETED FUNDS	<u>\$ 28,313</u>	<u>\$ 73,623</u>	<u>\$ 101,936</u>	<u>\$ 91,846</u>	<u>\$ (10,090)</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 standard budget shown in this table has been adjusted for the Governor's 10% General Fund Reductions enacted during the 2017 special session pursuant to MCA 17-7-140. The total reduction for the Livestock Loss Board was \$9,185.

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

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October 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	\$ 47,327	\$ 124,723	\$ 172,050	\$ 175,455	\$ 3,405
61300 OTHER/PER DIEM	300	1,750	2,050	1,550	(500)
61400 BENEFITS	19,351	58,746	78,097	68,350	(9,747)
TOTAL PERSONAL SERVICES	66,978	185,219	252,197	245,355	(6,842)
62000 OPERATIONS					
62100 CONTRACT	3,272	109,824	113,096	111,613	(1,483)
62200 SUPPLY	684	3,050	3,734	3,092	(642)
62300 COMMUNICATION	410	3,257	3,667	3,676	9
62400 TRAVEL	1,789	7,210	8,999	4,359	(4,640)
62500 RENT	3,824	5,461	9,285	17,300	8,015
62700 REPAIR & MAINT	-	380	380	191	(189)
62800 OTHER EXPENSES	3,026	73	3,099	3,007	(92)
TOTAL OPERATIONS	13,005	129,255	142,260	143,238	978
TOTAL EXPENDITURES	\$ 79,983	\$ 314,474	\$ 394,457	\$ 388,593	\$ (5,864)
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 79,983	\$ 314,474	\$ 394,457	\$ 388,593	\$ (5,864)
TOTAL BUDGETED FUNDS	\$ 79,983	\$ 314,474	\$ 394,457	\$ 388,593	\$ (5,864)

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. The department has not calculated potential retirements in the projections at this time.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE 20.01

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 278,048	\$ 641,935	\$ 919,983	\$ 919,688	\$ (295)
61400 BENEFITS	121,504	283,917	405,421	355,712	(49,709)
TOTAL PERSONAL SERVICES	<u>399,552</u>	<u>925,852</u>	<u>1,325,404</u>	<u>1,275,400</u>	<u>(50,004)</u>
62000 OPERATIONS					
62100 CONTRACT	21,153	63,705	84,858	98,558	13,700
62200 SUPPLY	123,352	331,627	454,979	490,598	35,619
62300 COMMUNICATION	5,980	25,277	31,257	37,817	6,560
62400 TRAVEL	933	7,277	8,210	7,527	(683)
62500 RENT	5,548	1,408	6,956	2,109	(4,847)
62600 UTILITIES	14,064	32,186	46,250	49,890	3,640
62700 REPAIR & MAINT	57,228	71,094	128,322	93,823	(34,499)
62800 OTHER EXPENSES	33,370	75,972	109,342	124,245	14,903
TOTAL OPERATIONS	<u>261,628</u>	<u>608,546</u>	<u>870,174</u>	<u>904,567</u>	<u>34,393</u>
69000 CAPITAL LEASES					
69000 LEASES	4,612	10,646	15,258	13,836	(1,422)
TOTAL LEASES	<u>4,612</u>	<u>10,646</u>	<u>15,258</u>	<u>13,836</u>	<u>(1,422)</u>
TOTAL EXPENDITURES	<u>\$ 686,692</u>	<u>\$ 1,545,044</u>	<u>\$ 2,231,736</u>	<u>\$ 2,208,803</u>	<u>\$ (22,933)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 26,152	\$ 492,420	\$ 518,572	\$ 545,967	\$ 27,395
02426 PER CAPITA FEE	399,592	131,991	531,583	450,670	(80,913)
02427 ANIMAL HEALTH LAB FEES	-	-	-	-	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRAN	-	-	-	30,585	30,585
06026 DIAGNOSTIC LABORATORY FEES	260,948	920,633	1,181,581	1,181,581	-
TOTAL BUDGET FUNDING	<u>\$ 686,692</u>	<u>\$ 1,545,044</u>	<u>\$ 2,231,736</u>	<u>\$ 2,208,803</u>	<u>\$ (22,933)</u>

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

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

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 22,225	\$ 45,930	\$ 68,155	\$ 78,694	\$ 10,539
61400 BENEFITS	11,335	22,103	33,438	30,603	(2,835)
TOTAL PERSONAL SERVICES	<u>33,560</u>	<u>68,033</u>	<u>101,593</u>	<u>109,297</u>	<u>7,704</u>
62000 OPERATIONS					
62100 CONTRACT	2,120	4,755	6,875	4,195	(2,680)
62200 SUPPLY	8,337	30,840	39,177	26,473	(12,704)
62300 COMMUNICATION	25	799	824	716	(108)
62400 TRAVEL	-	2,039	2,039	1,290	(749)
62600 UTILITIES	1,216	3,722	4,938	2,786	(2,152)
62700 REPAIR & MAINT	6,681	12,121	18,802	9,177	(9,625)
62800 OTHER EXPENSES	3,026	8,571	11,597	4,516	(7,081)
TOTAL OPERATIONS	<u>21,405</u>	<u>62,847</u>	<u>84,252</u>	<u>49,153</u>	<u>(35,099)</u>
TOTAL EXPENDITURES	<u>\$ 54,965</u>	<u>\$ 130,880</u>	<u>\$ 185,845</u>	<u>\$ 158,450</u>	<u>\$ (27,395)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 54,965	\$ 130,880	\$ 185,845	\$ 158,450	\$ (27,395)
TOTAL BUDGETED FUNDS	<u>\$ 54,965</u>	<u>\$ 130,880</u>	<u>\$ 185,845</u>	<u>\$ 158,450</u>	<u>\$ (27,395)</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 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 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 BUDGET COMPARISON REPORT
OCTOBER 31, 2017**

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE	8.50
---------------------	------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 130,601	\$ 312,998	\$ 443,599	\$ 478,309	\$ 34,710
61400 BENEFITS	48,521	130,937	179,458	185,861	6,403
TOTAL PERSONAL SERVICES	<u>179,122</u>	<u>443,935</u>	<u>623,057</u>	<u>664,170</u>	<u>41,113</u>
62000 OPERATIONS					
62100 CONTRACT	4,810	25,926	30,736	16,881	(13,855)
62200 SUPPLY	7,319	11,183	18,502	9,355	(9,147)
62300 COMMUNICATION	10,239	28,956	39,195	21,914	(17,281)
62400 TRAVEL	2,649	11,399	14,048	4,592	(9,456)
62500 RENT	2,608	8,391	10,999	3,913	(7,086)
62700 REPAIR & MAINT	1,180	564	1,744	6,277	4,533
62800 OTHER EXPENSES	1,630	10,898	12,528	7,352	(5,176)
TOTAL OPERATIONS	<u>30,435</u>	<u>97,317</u>	<u>127,752</u>	<u>70,284</u>	<u>(57,468)</u>
TOTAL EXPENDITURES	<u>\$ 209,557</u>	<u>\$ 541,252</u>	<u>\$ 750,809</u>	<u>\$ 734,454</u>	<u>\$ (16,355)</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 209,557	\$ 541,252	\$ 750,809	\$ 734,454	\$ (16,355)
TOTAL BUDGET FUNDING	<u>\$ 209,557</u>	<u>\$ 541,252</u>	<u>\$ 750,809</u>	<u>\$ 734,454</u>	<u>\$ (16,355)</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. The department has not calculated potential retirements in the projections at this time.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 34,456	\$ 92,651	\$ 127,107	\$ 117,326	\$ (9,781)
61400 BENEFITS	13,204	35,262	48,466	44,376	(4,090)
TOTAL PERSONAL SERVICES	<u>47,660</u>	<u>127,913</u>	<u>175,573</u>	<u>161,702</u>	<u>(13,871)</u>
62000 OPERATIONS					
62100 CONTRACT	94,968	613,879	708,847	577,340	(131,507)
62200 SUPPLY	451	2,436	2,887	4,445	1,558
62300 COMMUNICATION	479	2,880	3,359	3,501	142
62400 TRAVEL	2,664	4,155	6,819	4,474	(2,345)
62500 RENT	-	-	-	37	37
62700 REPAIR & MAINT	50	531	581	359	(222)
62800 OTHER EXPENSES	2,258	353	2,611	1,311	(1,300)
TOTAL OPERATIONS	<u>100,870</u>	<u>624,234</u>	<u>725,104</u>	<u>591,467</u>	<u>(133,637)</u>
TOTAL EXPENDITURES	<u>\$ 148,530</u>	<u>\$ 752,147</u>	<u>\$ 900,677</u>	<u>\$ 753,169</u>	<u>\$ (147,508)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 148,530	\$ 752,147	\$ 900,677	\$ 753,169	\$ (147,508)
TOTAL BUDGETED FUNDS	<u>\$ 148,530</u>	<u>\$ 752,147</u>	<u>\$ 900,677</u>	<u>\$ 753,169</u>	<u>\$ (147,508)</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 nine months to the end of the year instead of the anticipated eight months.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October 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	\$ 36,044	\$ 113,096	\$ 149,140	\$ 251,712	\$ 102,572
61400 BENEFITS	16,835	47,884	64,719	107,877	43,158
TOTAL PERSONAL SERVICES	52,879	160,980	213,859	359,589	145,730

62000 OPERATIONS

62100 CONTRACT	11,166	207,920	219,086	102,553	(116,533)
62200 SUPPLY	4,202	12,020	16,222	10,923	(5,299)
62300 COMMUNICATION	1,966	4,847	6,813	4,098	(2,715)
62400 TRAVEL	7,908	7,307	15,215	7,193	(8,022)
62500 RENT	30,540	13,063	43,603	38,945	(4,658)
62700 REPAIR & MAINT	218	9,773	9,991	5,940	(4,051)
62800 OTHER EXPENSES	2,417	29,875	32,292	27,616	(4,676)
TOTAL OPERATIONS	58,417	284,805	343,222	197,268	(145,954)

68000 TRANSFERS

68000 TRANSFERS	-	296,034	296,034	297,000	966
TOTAL TRANSFERS	-	296,034	296,034	297,000	966

TOTAL EXPENDITURES

\$ 111,296	\$ 741,819	\$ 853,115	\$ 853,857	\$ 742
-------------------	-------------------	-------------------	-------------------	---------------

BUDGETED FUNDS

03427 AH FEDERAL UMBRELLA	\$ 111,296	\$ 741,819	\$ 853,115	\$ 853,857	\$ 742
TOTAL BUDGETED FUNDS	\$ 111,296	\$ 741,819	\$ 853,115	\$ 853,857	\$ 742

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. The department has not calculated potential retirements in the projections at this time.

The Federal Umbrella budget was reduce by approximately \$128,000 from FY 2017 to FY 2018. The Federal Umbrella program ended with \$153,000 excess budget over expenditures in FY 2017. These projections indicate there may be a surplus of \$145,000 in personal services and a \$153,000 deficit in operations in FY 2018. In FY 2017, the Department executed a BCD to transfer \$88,000 from personal services to operations and may need to submit a similar BCD in FY

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

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE		4.75			
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 52,615	\$ 139,933	\$ 192,548	\$ 211,820	\$ 19,272
61400 BENEFITS	22,739	59,910	82,649	90,780	8,131
TOTAL PERSONAL SERVICES	<u>75,354</u>	<u>199,843</u>	<u>275,197</u>	<u>302,600</u>	<u>27,403</u>
62000 OPERATIONS					
62100 CONTRACT	3,281	2,547	5,828	5,676	(152)
62200 SUPPLY	2,083	6,993	9,076	4,737	(4,339)
62300 COMMUNICATION	1,472	4,511	5,983	8,041	2,058
62400 TRAVEL	4,371	12,128	16,499	17,268	769
62500 RENT	1,057	3,873	4,930	6,753	1,823
62700 REPAIR & MAINT	246	2,417	2,663	3,234	571
62800 OTHER EXPENSES	1,237	9,569	10,806	15,047	4,241
TOTAL OPERATIONS	<u>13,747</u>	<u>42,038</u>	<u>55,785</u>	<u>60,756</u>	<u>4,971</u>
TOTAL EXPENDITURES	<u>\$ 89,101</u>	<u>\$ 241,881</u>	<u>\$ 330,982</u>	<u>\$ 363,356</u>	<u>\$ 32,374</u>
<u>BUDGETED FUNDS</u>					
02701 MILK INSPECTION FEES	\$ 83,751	\$ 218,618	\$ 302,369	\$ 348,619	\$ 46,250
03032-2 SHELL EGG FEDERAL INSPECTION FEES	5,350	12,201	17,551	21,000	3,449
TOTAL BUDGET FUNDING	<u>\$ 89,101</u>	<u>\$ 230,819</u>	<u>\$ 319,920</u>	<u>\$ 369,619</u>	<u>\$ 49,699</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. The department has not calculated potential retirements in the projections at this time.

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

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	2.50				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 21,456	\$ 66,161	\$ 87,617	\$ 148,431	\$ 60,814
61200 OVERTIME	280	-	280	-	(280)
61400 BENEFITS	9,153	27,030	36,183	59,544	23,361
TOTAL PERSONAL SERVICES	<u>30,889</u>	<u>93,191</u>	<u>124,080</u>	<u>207,975</u>	<u>83,895</u>
62000 OPERATIONS					
62100 CONTRACT	7,288	20,517	27,805	128,683	100,878
62200 SUPPLY	94	406	500	3,237	2,737
62800 OTHER EXPENSES	372	563	935	4,278	3,343
TOTAL OPERATIONS	<u>7,754</u>	<u>21,486</u>	<u>29,240</u>	<u>136,198</u>	<u>106,958</u>
TOTAL EXPENDITURES	<u>\$ 38,643</u>	<u>\$ 114,677</u>	<u>\$ 153,320</u>	<u>\$ 344,173</u>	<u>\$ 190,853</u>
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 38,643	\$ 114,677	\$ 153,320	\$ 344,173	\$ 190,853
TOTAL BUDGET FUNDING	<u>\$ 38,643</u>	<u>\$ 114,677</u>	<u>\$ 153,320</u>	<u>\$ 344,173</u>	<u>\$ 190,853</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. The department has not calculated potential retirements in the projections at this time.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
--	----------------------------------------------------------	--------------------------------------------------	----------------------------------------------------	-------------------	---------------------------------------------

BUDGETED FTE	53.11
---------------------	-------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 601,975	\$ 1,474,903	\$ 2,076,878	\$ 1,933,143	\$ (143,735)
61200 OVERTIME	14,375	95,197	109,572	83,872	(25,700)
61400 BENEFITS	301,008	718,946	1,019,954	903,527	(116,427)
TOTAL PERSONAL SERVICES	<u>917,358</u>	<u>2,289,046</u>	<u>3,206,404</u>	<u>2,920,542</u>	<u>(285,862)</u>

62000 OPERATIONS

62100 CONTRACT	62,048	55,905	117,953	110,848	(7,105)
62200 SUPPLY	47,542	77,947	125,489	151,406	25,917
62300 COMMUNICATION	20,407	51,757	72,164	86,210	14,046
62400 TRAVEL	9,359	30,946	40,305	34,743	(5,562)
62500 RENT	30,827	59,458	90,285	65,663	(24,622)
62600 UTILITIES	9,575	-	9,575	7,860	(1,715)
62700 REPAIR & MAINT	2,567	37,182	39,749	47,239	7,490
62800 OTHER EXPENSES	9,763	48,754	58,517	80,497	21,980
TOTAL OPERATIONS	<u>192,088</u>	<u>361,949</u>	<u>554,037</u>	<u>584,466</u>	<u>30,429</u>

TOTAL EXPENDITURES

	<u>\$ 1,109,446</u>	<u>\$ 2,650,995</u>	<u>\$ 3,760,441</u>	<u>\$ 3,505,008</u>	<u>\$ (255,433)</u>
--	---------------------	---------------------	---------------------	---------------------	---------------------

BUDGETED FUNDS

02425 BRAND INSPECTION FEES	\$ 1,093,151	\$ 1,889,996	\$ 2,983,147	\$ 2,983,147	\$ -
02426 PER CAPITA FEES	16,295	760,999	777,294	521,861	(255,433)

TOTAL BUDGET FUNDING

	<u>\$ 1,109,446</u>	<u>\$ 2,650,995</u>	<u>\$ 3,760,441</u>	<u>\$ 3,505,008</u>	<u>\$ (255,433)</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.

In FY 2016, the Department approved salary increases for employees who were below 80% of market. The increases were implemented after the Budget Office performed the bienium personnel snap-shot, therefore the increases were not included in the 2018-19 biennium budget. Since the salary increases were not included in the 2018 - 19 budget, personal services expenditures are projected to in excess of budgeted appropriations by \$285,862.

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

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

	Year-to-Date Actual Expenses October FY 2018	Projected Expenses October to June 2018	FY 2018 Projected Year End Expense Totals	FY 2018 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	22.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 251,839	\$ 690,300	\$ 942,139	\$ 865,022	\$ (77,117)
61200 OVERTIME	14,843	-	14,843	-	(14,843)
61400 BENEFITS	134,286	353,016	487,302	370,723	(116,579)
TOTAL PERSONAL SERVICES	<u>400,968</u>	<u>1,043,316</u>	<u>1,444,284</u>	<u>1,235,745</u>	<u>(208,539)</u>
62000 OPERATIONS					
62100 CONTRACT	18,505	20,227	38,732	50,775	12,043
62200 SUPPLY	3,290	11,800	15,090	15,006	(84)
62300 COMMUNICATION	5,864	12,596	18,460	18,472	12
62400 TRAVEL	12,112	33,260	45,372	53,896	8,524
62500 RENT	42,965	103,530	146,495	149,917	3,422
62700 REPAIR & MAINT	506	14,511	15,017	17,367	2,350
62800 OTHER EXPENSES	1,698	161,361	163,059	209,423	46,364
TOTAL OPERATIONS	<u>84,940</u>	<u>357,285</u>	<u>442,225</u>	<u>514,856</u>	<u>72,631</u>
TOTAL EXPENDITURES	<u>\$ 485,908</u>	<u>\$ 1,400,601</u>	<u>\$ 1,886,509</u>	<u>\$ 1,750,601</u>	<u>\$ (135,908)</u>
BUDGETED FUNDS					
01100 GENDERAL FUND	\$ 242,854	\$ 718,668	\$ 961,522	\$ 825,614	\$ (135,908)
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	243,054	676,215	919,269	919,269	-
TOTAL BUDGET FUNDING	<u>\$ 485,908</u>	<u>\$ 1,400,601</u>	<u>\$ 1,886,509</u>	<u>\$ 1,750,601</u>	<u>\$ (135,908)</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. The department has not calculated potential retirements in the projections at this time.

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

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

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Pay Increase to 2014 Market and Funding Adjustments	FY 2018 Adjusted Budget	Year-to-Date Actual Expenses October FY 2018	Same Period Prior Year Actual Expenses October FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE	135.62		135.62				
61000 PERSONAL SERVICES							
61100 SALARIES	5,774,619	(16,581)	\$ 5,758,038	\$ 1,672,278	\$ 1,589,617	\$ 82,661	\$ 4,085,760
61200 OVERTIME	83,872	-	83,872	29,498	3,227	26,271	54,374
61300 OTHER/PER DIEM	89,772	-	89,772	1,550	1,750	(200)	88,222
61400 BENEFITS	2,457,697	(9,387)	2,448,310	776,951	713,674	63,277	1,671,359
TOTAL PERSONAL SERVICES	8,405,960	(25,968)	8,379,992	2,480,277	2,308,268	172,009	5,899,715
62000 OPERATIONS							
62100 CONTRACT	1,504,473	(89,196)	1,415,277	318,432	193,971	124,461	1,096,845
62200 SUPPLY	834,442	(27,431)	807,011	246,059	169,302	76,757	560,952
62300 COMMUNICATION	216,901	(2,114)	214,787	65,012	59,881	5,131	149,775
62400 TRAVEL	164,067	(421)	163,646	47,204	42,390	4,814	116,442
62500 RENT	514,472	(4,104)	510,368	168,740	142,372	26,368	341,628
62600 UTILITIES	63,245	(2,789)	60,456	24,855	20,820	4,035	35,601
62700 REPAIR & MAINT	192,789	(8,340)	184,449	68,952	76,029	(7,077)	115,497
62800 OTHER EXPENSES	589,042	(94,819)	494,223	61,331	119,691	(58,360)	432,892
TOTAL OPERATIONS	4,079,431	(229,214)	3,850,217	1,000,585	824,456	176,129	2,849,632
63000 EQUIPMENT							
63100 EQUIPMENT	15,000	-	15,000	20,900	-	20,900	(5,900)
TOTAL EQUIPMENT	15,000	-	15,000	20,900	-	20,900	(5,900)
68000 TRANSFERS							
68000 TRANSFERS	392,326	-	392,326	97,391	95,325	2,066	294,935
TOTAL TRANSFERS	392,326	-	392,326	97,391	95,325	2,066	294,935
69000 CAPITAL LEASES							
69000 LEASES	13,836	-	13,836	4,612	4,612	-	9,224
TOTAL LEASES	13,836	-	13,836	4,612	4,612	-	9,224
TOTAL	\$ 12,906,553	\$ (255,182)	\$ 12,651,371	\$ 3,603,765	\$ 3,232,661	\$ 371,104	\$ 9,047,606
FUND							
01100 GENERAL FUND	\$ 2,619,553	\$ (255,182)	\$ 2,364,371	\$ 500,814	\$ 419,810	\$ 81,004	\$ 1,863,557
02262 SHIELDED EGG GRADING FEES	344,173	-	344,173	38,643	38,607	36	305,530
02425 BRAND INSPECTION FEES	2,983,147	-	2,983,147	1,093,151	957,515	135,636	1,889,996
02426 PER CAPITA FEE	3,211,373	-	3,211,373	1,186,775	698,863	487,912	2,024,598
02427 ANIMAL HEALTH	5,718	-	5,718	-	554,939	(554,939)	5,718
02701 MILK INSPECTION FEES	347,704	-	347,704	83,751	80,472	3,279	263,953
02817 MILK CONTROL	388,593	-	388,593	79,983	77,752	2,231	308,610
03209 MEAT & POULTRY INSPECTION	919,269	-	919,269	243,054	226,925	16,129	676,215
03032-1 NATIONAL LAB NETWORK	30,585	-	30,585	-	-	-	30,585
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,000	-	21,000	5,350	6,065	(715)	15,650
03427 AH FEDERAL UMBRELLA	853,857	-	853,857	111,296	152,797	(41,501)	742,561
06026 DIAGNOSTIC LABORATORY FEES	1,181,581	-	1,181,581	260,948	-	260,948	920,633
TOTAL BUDGET FUNDING	\$ 12,906,553	\$ (255,182)	\$ 12,651,371	\$ 3,603,765	\$ 3,232,661	\$ 371,104	\$ 9,047,606

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

The Department of Livestock is budgeted for \$12,651,371 and 135.62 FTE in FY 2017. Personal services budget is 30% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$172,009 higher than October 2016. Operations are 26% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$176,129 higher than October 2016. Overall, Department of Livestock total expenditures were \$371,104 higher than the same period last year. With 34% of the budget year lapsed, 28% of the budget is expended.

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

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

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

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 607,075	\$ 179,107	\$ 193,647	\$ (14,540)	\$ 427,968
61300 OTHER/PER DIEM	3,750	900	800	100	2,850
61400 BENEFITS	213,296	72,361	75,981	(3,620)	140,935
TOTAL PERSONAL SERVICES	824,121	252,368	270,428	(18,060)	571,753
62000 OPERATIONS					
62100 CONTRACT	207,532	89,286	32,032	57,254	118,246
62200 SUPPLY	87,706	48,501	14,652	33,849	39,205
62300 COMMUNICATION	28,476	17,680	5,013	12,667	10,796
62400 TRAVEL	20,057	3,913	3,534	379	16,144
62500 RENT	223,658	49,584	38,777	10,807	174,074
62700 REPAIR & MAINT	1,065	214	52	162	851
62800 OTHER EXPENSES	16,447	2,394	3,695	(1,301)	14,053
TOTAL OPERATIONS	584,941	211,572	97,755	113,817	373,369
68000 TRANSFERS					
68000 TRANSFERS	95,326	97,391	95,325	2,066	(2,065)
TOTAL TRANSFERS	95,326	97,391	95,325	2,066	(2,065)
TOTAL EXPENDITURES	\$ 1,504,388	\$ 561,331	\$ 463,508	\$ 97,823	\$ 943,057
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA	\$ 1,504,388	\$ 561,331	\$ 463,508	\$ 97,823	\$ 943,057
TOTAL BUDGETED FUNDS	\$ 1,504,388	\$ 561,331	\$ 463,508	\$ 97,823	\$ 943,057

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
OCTOBER 31, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Governor's Reductions Adjustments	FY 2018 Budget	Year-to-Date Actual Expenses October FY 2018	Same Period Prior Year Actual Expenses October 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	\$ 59,082	\$ (3,581)	\$ 55,501	\$ 16,585	\$ 16,485	\$ 100	\$ 38,916
61300 OTHER/PER DIEM	600	-	600	350	400	(50)	250
61400 BENEFITS	20,159	(2,387)	17,772	6,654	6,461	193	11,118
TOTAL PERSONAL SERVICE	79,841	(5,968)	73,873	23,589	23,346	243	50,284
62000 OPERATIONS							
62100 CONTRACT	803	-	803	535	428	107	268
62200 SUPPLY	845	-	845	204	178	26	641
62300 COMMUNICATION	1,971	-	1,971	490	614	(124)	1,481
62400 TRAVEL	2,202	-	2,202	1,506	1,229	277	696
62500 RENT	5,361	(3,217)	2,144	1,787	1,377	410	357
62700 REPAIR & MAINT	75	-	75	62	-	62	13
62800 OTHER EXPENSES	748	-	748	140	235	(95)	608
TOTAL OPERATIONS	12,005	(3,217)	8,788	4,724	4,061	663	4,064
TOTAL EXPENDITURES	\$ 91,846	\$ (9,185)	\$ 82,661	\$ 28,313	\$ 27,407	\$ 906	\$ 54,348
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 91,846	\$ (9,185)	\$ 82,661	\$ 28,313	\$ 27,407	\$ 906	\$ 54,348
TOTAL BUDGETED FUNDS	\$ 91,846	\$ (9,185)	\$ 82,661	\$ 28,313	\$ 27,407	\$ 906	\$ 54,348

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

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

In FY 2017, the Livestock Loss Board is budgeted \$91,846 with 1.00 FTE funded with general fund. The personal services budget is 30% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$243 higher than October 2016. Operations are 54% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$663 higher than October 2016. Overall, Livestock Loss Board total expenditures were \$906 higher than the same period last year. With 34% of the budget year lapsed, 34% of the budget is expended.

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

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Pay Increase to 2014 Market Adjustments	FY 2018 Budget	Year-to-Date Actual Expenses October FY 2018	Same Period Prior Year Actual Expenses October FY 2017	Year to Year Comparison	Balance of Budget Available
--	-------------------	--------------------------------------------------	-------------------	----------------------------------------------------------	--------------------------------------------------------------------	----------------------------	-----------------------------------

BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES							
61100 SALARIES	\$ 175,455	\$ -	\$ 175,455	\$ 47,327	\$ 46,778	\$ 549	\$ 128,128
61300 OTHER/PER DIEM	1,550	-	1,550	300	550	(250)	1,250
61400 BENEFITS	68,350	-	68,350	19,351	18,454	897	48,999
TOTAL PERSONAL SERVICES	<u>245,355</u>	<u>-</u>	<u>245,355</u>	<u>66,978</u>	<u>65,782</u>	<u>1,196</u>	<u>178,377</u>
62000 OPERATIONS							
62100 CONTRACT	111,613	-	111,613	3,272	4,080	(808)	108,341
62200 SUPPLY	3,092	-	3,092	684	658	26	2,408
62300 COMMUNICATION	3,676	-	3,676	410	1,129	(719)	3,266
62400 TRAVEL	4,359	-	4,359	1,789	2,945	(1,156)	2,570
62500 RENT	17,300	-	17,300	3,824	2,222	1,602	13,476
62700 REPAIR & MAINT	191	-	191	-	147	(147)	191
62800 OTHER EXPENSES	3,007	-	3,007	3,026	789	2,237	(19)
TOTAL OPERATIONS	<u>143,238</u>	<u>-</u>	<u>143,238</u>	<u>13,005</u>	<u>11,970</u>	<u>1,035</u>	<u>130,233</u>
TOTAL EXPENDITURES	<u>\$ 388,593</u>	<u>\$ -</u>	<u>\$ 388,593</u>	<u>\$ 79,983</u>	<u>\$ 77,752</u>	<u>\$ 2,231</u>	<u>\$ 308,610</u>
BUDGETED FUNDS							
02817 MILK CONTROL	\$ 291,012	\$ -	\$ 291,012	\$ 79,983	\$ 77,752	\$ 2,231	\$ 211,029
TOTAL BUDGETED FUNDS	<u>\$ 291,012</u>	<u>\$ -</u>	<u>\$ 291,012</u>	<u>\$ 79,983</u>	<u>\$ 77,752</u>	<u>\$ 2,231</u>	<u>\$ 211,029</u>

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

In FY 2017, The Milk Control Bureau is budgeted \$291,012 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 27% expended with 29% of payrolls complete. Personal services expended as of October 2017 were \$1,196 higher than October 2016. Operations are 9% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$1,035 higher than October 2016. Overall, Milk Control Bureau total expenditures were \$2,231 higher than the same period last year. With 34% of the budget year lapsed, 27% of the budget is expended.

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

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

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2018 Budget	Governor's Reductions Adjustments	FY 2018 Budget	Year-to-Date Actual Expenses October FY 2018	Same Period Prior Year Actual Expenses October FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE				20.01			
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 932,688	\$ (13,000)	\$ 919,688	\$ 278,048	\$ 237,860	\$ 40,188	\$ 641,640
61400 BENEFITS	362,712	(7,000)	355,712	121,504	104,525	16,979	234,208
TOTAL PERSONAL SERVICES	<u>1,295,400</u>	<u>(20,000)</u>	<u>1,275,400</u>	<u>399,552</u>	<u>342,385</u>	<u>57,167</u>	<u>875,848</u>
62000 OPERATIONS							
62100 CONTRACT	104,069	(5,511)	98,558	21,153	19,957	1,196	77,405
62200 SUPPLY	518,029	(27,431)	490,598	123,352	105,767	17,585	367,246
62300 COMMUNICATION	39,931	(2,114)	37,817	5,980	10,014	(4,034)	31,837
62400 TRAVEL	7,948	(421)	7,527	933	4,749	(3,816)	6,594
62500 RENT	2,227	(118)	2,109	5,548	885	4,663	(3,439)
62600 UTILITIES	52,679	(2,789)	49,890	14,064	13,176	888	35,826
62700 REPAIR & MAINT	99,069	(5,246)	93,823	57,228	37,045	20,183	36,595
62800 OTHER EXPENSES	131,192	(6,947)	124,245	33,370	35,331	(1,961)	90,875
TOTAL OPERATIONS	<u>955,144</u>	<u>(50,577)</u>	<u>904,567</u>	<u>261,628</u>	<u>226,924</u>	<u>34,704</u>	<u>642,939</u>
63000 EQUIPMENT							
63100 EQUIPMENT	15,000	-	15,000	20,900	-	20,900	(5,900)
TOTAL EQUIPMENT	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>20,900</u>	<u>-</u>	<u>20,900</u>	<u>(5,900)</u>
69000 LEASES	13,836	-	13,836	4,612	4,612	-	9,224
TOTAL LEASES	<u>13,836</u>	<u>-</u>	<u>13,836</u>	<u>4,612</u>	<u>4,612</u>	<u>-</u>	<u>9,224</u>
TOTAL	<u>\$ 2,279,380</u>	<u>\$ (70,577)</u>	<u>\$ 2,208,803</u>	<u>\$ 686,692</u>	<u>\$ 573,921</u>	<u>\$ 112,771</u>	<u>\$ 1,522,111</u>
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 616,544	\$ (70,577)	\$ 545,967	\$ 26,152	\$ 66	\$ 26,086	\$ 519,815
02426 PER CAPITA FEE	450,670	-	450,670	399,592	-	399,592	51,078
02427 ANIMAL HEALTH LAB FEES	-	-	-	-	554,939	(554,939)	-
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,585	-	30,585	-	18,916	(18,916)	30,585
06026 DIAGNOSTIC LABORATORY FEES	1,181,581	-	1,181,581	260,948	-	260,948	920,633
TOTAL BUDGET FUNDING	<u>\$ 2,279,380</u>	<u>\$ (70,577)</u>	<u>\$ 2,208,803</u>	<u>\$ 686,692</u>	<u>\$ 573,921</u>	<u>\$ 112,771</u>	<u>\$ 1,522,111</u>

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

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

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

The main lab is budgeted for \$2,208,803 and 20.01 FTE in FY 2017. It is funded with general fund of \$545,967, per capita fee of \$450,670, federal funds of \$30,585, and diagnostic laboratory fees of \$1,181,581. Personal services are 31% expended with 29% of payrolls complete. Personal services expended as of October 2017 were \$57,167 higher than October 2016. Operations are 29% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$34,704 higher than October 2016. Overall, Main Lab total expenditures were \$112,771 higher than the same period last year. With 34% of the budget year lapsed, 30% of the budget is expended.

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

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

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

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 78,694	\$ 22,225	\$ 14,559	\$ 7,666	\$ 56,469
61400 BENEFITS	30,603	11,335	5,918	5,417	19,268
TOTAL PERSONAL SERVICES	<u>109,297</u>	<u>33,560</u>	<u>20,477</u>	<u>13,083</u>	<u>75,737</u>
62000 OPERATIONS					
62100 CONTRACT	4,195	2,120	814	1,306	2,075
62200 SUPPLY	26,473	8,337	11,900	(3,563)	18,136
62300 COMMUNICATION	716	25	254	(229)	691
62400 TRAVEL	1,290	-	6	(6)	1,290
62600 UTILITIES	2,786	1,216	1,144	72	1,570
62700 REPAIR & MAINT	9,177	6,681	6,186	495	2,496
62800 OTHER EXPENSES	4,516	3,026	2,984	42	1,490
TOTAL OPERATIONS	<u>49,153</u>	<u>21,405</u>	<u>23,288</u>	<u>(1,883)</u>	<u>27,748</u>
TOTAL	<u>\$ 158,450</u>	<u>\$ 54,965</u>	<u>\$ 43,765</u>	<u>\$ 11,200</u>	<u>\$ 103,485</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 158,450	\$ 54,965	\$ 43,765	\$ 11,200	\$ 103,485
TOTAL BUDGETED FUNDS	<u>\$ 158,450</u>	<u>\$ 54,965</u>	<u>\$ 43,765</u>	<u>\$ 11,200</u>	<u>\$ 103,485</u>

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

In FY 2017, the Milk Laboratory budget is \$158,450, and has 1.50 FTE funded with general fund. Personal services budget is 31% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$13,083 higher than October 2016. Operations are 44% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$1,883 lower than October 2016. Overall, milk lab total expenditures were \$11,200 higher than the same period last year. The total milk lab budget is 35% expended with % of the budget year complete. Although the Milk Lab is over-budget, it is combined with the Diagnostic Laboratory for final budgetary analysis. In FY 2017, it was deemed appropriate that the Milk Laboratory was charged for its portion of utilities and recharges. While this increases the Milk Lab's expenses, it decreased the Diagnostic Lab's expenses by equal amount. These expenses were not in the Milk Lab's budget.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2018 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses October FY 2018	Prior Year Actual Expenses October FY 2017		
BUDGETED FTE		8.50			
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 478,309	\$ 130,601	\$ 121,828	\$ 8,773	\$ 347,708
61300 OTHER/PER DIEM	-	-	-	-	-
61400 BENEFITS	185,861	48,521	49,402	(881)	137,340
TOTAL PERSONAL SERVICES	<u>664,170</u>	<u>179,122</u>	<u>171,230</u>	<u>7,892</u>	<u>485,048</u>
62000 OPERATIONS					
62100 CONTRACT	16,881	4,810	7,846	(3,036)	12,071
62200 SUPPLY	9,355	7,319	9,399	(2,080)	2,036
62300 COMMUNICATION	21,914	10,239	13,310	(3,071)	11,675
62400 TRAVEL	4,592	2,649	2,121	528	1,943
62500 RENT	3,913	2,608	2,589	19	1,305
62600 UTILITIES	-	-	-	-	-
62700 REPAIR & MAINT	6,277	1,180	26,233	(25,053)	5,097
62800 OTHER EXPENSES	7,352	1,630	2,627	(997)	5,722
TOTAL OPERATIONS	<u>70,284</u>	<u>30,435</u>	<u>64,125</u>	<u>(33,690)</u>	<u>39,849</u>
TOTAL	<u>\$ 734,454</u>	<u>\$ 209,557</u>	<u>\$ 235,355</u>	<u>\$ (25,798)</u>	<u>\$ 524,897</u>
FUND					
02426 PER CAPITA FEE	\$ 734,454	\$ 209,557	\$ 235,355	\$ (25,798)	\$ 524,897
TOTAL BUDGET FUNDING	<u>\$ 734,454</u>	<u>\$ 209,557</u>	<u>\$ 235,355</u>	<u>\$ (25,798)</u>	<u>\$ 524,897</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 State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$734,454 with 8.10 FTE funded with per capita fees. The personal services budget is 27% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$7,892 higher than October 2016. Operations are 43% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$33,690 lower than October 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 29% expended with 34% of the year lapsed. This is \$25,798 less than the same period in FY 2016.

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Pay Increase to 2014 Market Adjustments	FY 2018 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
				Actual Expenses October FY 2018	Prior Year Actual Expenses October FY 2017		
BUDGETED FTE				2.00			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 117,326	\$ -	\$ 117,326	\$ 34,456	\$ 33,387	\$ 1,069	\$ 82,870
61400 BENEFITS	44,376	-	44,376	13,204	12,612	592	31,172
TOTAL PERSONAL SERVICES	<u>161,702</u>	<u>-</u>	<u>161,702</u>	<u>47,660</u>	<u>45,999</u>	<u>1,661</u>	<u>114,042</u>
62000 OPERATIONS							
62100 CONTRACT	661,025	(83,685)	577,340	94,968	61,048	33,920	482,372
62200 SUPPLY	4,445	-	4,445	451	794	(343)	3,994
62300 COMMUNICATION	3,501	-	3,501	479	918	(439)	3,022
62700 REPAIR & MAINT	359	-	359	50	9	41	309
62800 OTHER EXPENSES	1,311	-	1,311	2,258	490	1,768	(947)
TOTAL OPERATIONS	<u>675,152</u>	<u>(83,685)</u>	<u>591,467</u>	<u>100,870</u>	<u>64,872</u>	<u>35,998</u>	<u>490,597</u>
TOTAL EXPENDITURES	<u>\$ 836,854</u>	<u>\$ (83,685)</u>	<u>\$ 753,169</u>	<u>\$ 148,530</u>	<u>\$ 110,871</u>	<u>\$ 37,659</u>	<u>\$ 604,639</u>
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 836,854	\$ (83,685)	\$ 753,169	\$ 148,530	\$ 110,871	\$ 37,659	\$ 604,639
TOTAL BUDGETED FUNDS	<u>\$ 836,854</u>	<u>\$ (83,685)</u>	<u>\$ 753,169</u>	<u>\$ 148,530</u>	<u>\$ 110,871</u>	<u>\$ 37,659</u>	<u>\$ 604,639</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 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 and June's expenses are both recorded in June.

The Designated Surveillance Area (DSA) is budgeted for \$753,169 and 2.00 FTE in FY 2018 and is funded with general funds. The personal services budget is 29% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$1,661 higher than October 2016. Operations are 17% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$35,998 higher than October 2016. Overall, DSA total expenditures were \$37,659 higher than the same period last year with 20% of the budget expended.

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

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

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

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 251,712	\$ 36,044	\$ 50,960	\$ (14,916)	\$ 215,668
61400 BENEFITS	107,877	16,835	20,760	(3,925)	91,042
TOTAL PERSONAL SERVICES	<u>359,589</u>	<u>52,879</u>	<u>71,720</u>	<u>(18,841)</u>	<u>306,710</u>
62000 OPERATIONS					
62100 CONTRACT	102,553	11,166	10,872	294	91,387
62200 SUPPLY	10,923	4,202	3,156	1,046	6,721
62300 COMMUNICATION	4,098	1,966	2,590	(624)	2,132
62400 TRAVEL	7,193	7,908	2,477	5,431	(715)
62500 RENT	38,945	30,540	50,672	(20,132)	8,405
62700 REPAIR & MAINT	5,940	218	2,009	(1,791)	5,722
62800 OTHER EXPENSES	27,616	2,417	9,301	(6,884)	25,199
TOTAL OPERATIONS	<u>197,268</u>	<u>58,417</u>	<u>81,077</u>	<u>(22,660)</u>	<u>138,851</u>
68000 TRANSFERS					
68000 TRANSFERS	297,000	-	-	-	297,000
TOTAL TRANSFERS	<u>297,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>297,000</u>
TOTAL EXPENDITURES	<u>\$ 853,857</u>	<u>\$ 111,296</u>	<u>\$ 152,797</u>	<u>\$ (41,501)</u>	<u>\$ 742,561</u>
<u>BUDGETED FUNDS</u>					
03427 AH FEDERAL UMBRELLA	\$ 853,857	\$ 111,296	\$ 152,797	\$ (41,501)	\$ 742,561
TOTAL BUDGETED FUNDS	<u>\$ 853,857</u>	<u>\$ 111,296</u>	<u>\$ 152,797</u>	<u>\$ (41,501)</u>	<u>\$ 742,561</u>

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

The Federal Animal Health Disease Grants are budgeted for \$853,857 and 3.75 FTE in FY 2017 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 15% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$18,841 lower than October 2016. Operations are 30% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$22,660 lower than October 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$41,501 lower than the same period last year with 13% of the budget expended.

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

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

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

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 211,609	\$ 52,615	\$ 50,458	\$ 2,157	\$ 158,994
61400 BENEFITS	90,690	22,739	21,454	1,285	67,951
TOTAL PERSONAL SERVICES	302,299	75,354	71,912	3,442	226,945

62000 OPERATIONS

62100 CONTRACT	5,616	3,281	2,412	869	2,335
62200 SUPPLY	4,687	2,083	2,517	(434)	2,604
62300 COMMUNICATION	7,957	1,472	1,491	(19)	6,485
62400 TRAVEL	23,350	4,371	4,188	183	18,979
62500 RENT	6,682	1,057	1,289	(232)	5,625
62700 REPAIR & MAINT	3,200	246	321	(75)	2,954
62800 OTHER EXPENSES	14,913	1,237	2,407	(1,170)	13,676
TOTAL OPERATIONS	66,405	13,747	14,625	(878)	52,658

TOTAL	\$ 368,704	\$ 89,101	\$ 86,537	\$ 2,564	\$ 279,603
--------------	-------------------	------------------	------------------	-----------------	-------------------

BUDGETED FUNDS

02701 MILK INSPECTION FEES	\$ 347,704	\$ 83,751	\$ 80,472	\$ 3,279	263,953
03032-2 FEDERAL ANIMAL HEALTH	21,000	5,350	6,065	(715)	15,650
TOTAL BUDGET FUNDING	\$ 368,704	\$ 89,101	\$ 86,537	\$ 2,564	\$ 279,603

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

In FY 2017, the Milk and Egg Inspection program is budgeted \$368,704 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$347,704 and Federal Animal Health of \$21,000. The personal services budget is 25% expended with % of payrolls complete. Personal services expended as of October 2017 was \$3,442 higher than October 2016. Operations are 21% expended with 34% of the budget year lapsed. Overall, operation expenses as of October 2017 were \$878 lower than October 2016. Total Milk Inspection expenditures were \$2,564 higher than the same period last year. With 34% of the budget year lapsed, 24% of the budget is expended.

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

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

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

BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 148,431	\$ 21,456	\$ 21,834	\$ (378)	\$ 126,975
61102 OVERTIME	-	280	1,106	(826)	(280)
61400 BENEFITS	59,544	9,153	9,324	(171)	50,391
TOTAL PERSONAL SERVICES	<u>207,975</u>	<u>30,889</u>	<u>32,264</u>	<u>(1,375)</u>	<u>177,086</u>
62000 OPERATIONS					
62100 CONTRACT	128,683	7,288	6,083	1,205	121,395
62200 SUPPLY	3,237	94	91	3	3,143
62800 OTHER EXPENSES	4,278	372	169	203	3,906
TOTAL OPERATIONS	<u>136,198</u>	<u>7,754</u>	<u>6,343</u>	<u>1,411</u>	<u>128,444</u>
TOTAL	<u>\$ 344,173</u>	<u>\$ 38,643</u>	<u>\$ 38,607</u>	<u>\$ 36</u>	<u>\$ 305,530</u>
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 344,173	\$ 38,643	\$ 38,607	\$ 36	\$ 305,530
TOTAL BUDGET FUNDING	<u>\$ 344,173</u>	<u>\$ 38,643</u>	<u>\$ 38,607</u>	<u>\$ 36</u>	<u>\$ 305,530</u>

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

The Shielded Egg Grading Program is budgeted \$344,173 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 15% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$1,375 lower than October 2016. Operations are 6% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$1,411 higher than October 2016. Overall, the Egg Grading program total expenditures were \$36 higher than the same period last year with 11% of the budget expended.

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

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

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

BUDGETED FTE	53.11
---------------------	-------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,933,143	\$ 601,975	\$ 560,195	\$ 41,780	\$ 1,331,168
61200 OVERTIME	83,872	14,375	-	14,375	69,497
61400 BENEFITS	903,527	301,008	269,285	31,723	602,519
TOTAL PERSONAL SERVICES	2,920,542	917,358	829,480	87,878	2,003,184
62000 OPERATIONS					
62100 CONTRACT	110,848	62,048	32,333	29,715	48,800
62200 SUPPLY	151,406	47,542	17,061	30,481	103,864
62300 COMMUNICATION	86,210	20,407	21,447	(1,040)	65,803
62400 TRAVEL	34,743	9,359	7,623	1,736	25,384
62500 RENT	65,663	30,827	19,665	11,162	34,836
62600 UTILITIES	7,860	9,575	6,500	3,075	(1,715)
62700 REPAIR & MAINT	47,239	2,567	3,801	(1,234)	44,672
62800 OTHER EXPENSES	80,497	9,763	19,605	(9,842)	70,734
TOTAL OPERATIONS	584,466	192,088	128,035	64,053	392,378
TOTAL	\$ 3,505,008	\$ 1,109,446	\$ 957,515	\$ 151,931	\$ 2,395,562
<u>BUDGETED FUNDS</u>					
02425 BRAND INSPECTION FEES	\$ 2,983,147	\$ 1,093,151	\$ 957,515	\$ 135,636	\$ 1,889,996
02426 PER CAPITA FEES	521,861	16,295	-	16,295	505,566
TOTAL BUDGET FUNDING	\$ 3,505,008	\$ 1,109,446	\$ 957,515	\$ 151,931	\$ 2,395,562

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

In FY 2016, Brands Enforcement is budgeted for \$3,505,008 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,983,147 and Per Capita Fees of \$521,861. Personal services budget is 31% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$87,878 higher than October 2016. Operations are 33% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$64,053 higher than October 2016. Overall, Brands Enforcement total expenditures were \$151,931 higher than the same period last year. With 34% of the budget year lapsed, 32% of the budget has been expended.

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

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Pay Increase to 2014 Market Adjustments	FY 2018 Budget	Year-to-Date Actual Expenses October FY 2018	Same Period Prior Year Actual Expenses October FY 2017	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE				22.50			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 865,022	\$ -	\$ 865,022	\$ 251,839	\$ 241,626	\$ 10,213	\$ 613,183
61102 OVERTIME	\$ -	-	-	14,843	2,121	12,722	(14,843)
61400 BENEFITS	370,723	-	370,723	134,286	119,498	14,788	236,437
TOTAL PERSONAL SERVICES	<u>1,235,745</u>	<u>-</u>	<u>1,235,745</u>	<u>400,968</u>	<u>363,245</u>	<u>37,723</u>	<u>834,777</u>
62000 OPERATIONS							
62100 CONTRACT	50,775	-	50,775	18,505	16,066	2,439	32,270
62200 SUPPLY	15,006	-	15,006	3,290	3,129	161	11,716
62300 COMMUNICATION	18,472	-	18,472	5,864	3,101	2,763	12,608
62400 TRAVEL	53,896	-	53,896	12,112	11,905	207	41,784
62500 RENT	150,686	(769)	149,917	42,965	24,896	18,069	106,952
62700 REPAIR & MAINT	20,461	(3,094)	17,367	506	226	280	16,861
62800 OTHER EXPENSES	297,295	(87,872)	209,423	1,698	42,058	(40,360)	207,725
TOTAL OPERATIONS	<u>606,591</u>	<u>(91,735)</u>	<u>514,856</u>	<u>84,940</u>	<u>101,381</u>	<u>(16,441)</u>	<u>429,916</u>
TOTAL EXPENDITURES	<u>\$ 1,842,336</u>	<u>\$ (91,735)</u>	<u>\$ 1,750,601</u>	<u>\$ 485,908</u>	<u>\$ 464,626</u>	<u>\$ 21,282</u>	<u>\$ 1,264,693</u>
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 917,349	\$ (91,735)	\$ 825,614	\$ 242,854	\$ 237,701	\$ 5,153	\$ 582,760
02427 ANIMAL HEALTH FEES	5,718	-	5,718	-	-	-	5,718
03209 MEAT & POULTRY INSPECTION FEES	919,269	-	919,269	243,054	226,925	16,129	676,215
TOTAL BUDGET FUNDING	<u>\$ 1,842,336</u>	<u>\$ (91,735)</u>	<u>\$ 1,750,601</u>	<u>\$ 485,908</u>	<u>\$ 464,626</u>	<u>\$ 21,282</u>	<u>\$ 1,264,693</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 \$1,842,336 with 22.50 FTE. The bureau is funded with general fund of \$917,349, Meat & Poultry Inspection Fees of \$919,269 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 32% expended with 29% of payrolls complete. Personal services expended as of October 2017 was \$37,723 higher than October 2016. Operations are 16% expended with 34% of the budget year lapsed. Operation expenses as of October 2017 were \$16,441 lower than October 2016. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$21,282 higher than the same period last year with 28% of the budget expended. The total budget is 28% expended with 34% of the budget year lapsed.

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

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

	FY 2017 as of October 31, 2016	FY 2018 as of October 31, 2017	Difference October 31, FY17 & FY18	Budgeted Revenue FY 2018
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 72,971	\$ 76,403	\$ 3,432	\$ 213,000
Re-Recorded Brands	154,902	154,901	(1)	464,704
Security Interest Filing Fee	72	28,324	28,252	53,000
Livestock Dealers License	14,157	24,324	10,167	45,000
Local Inspections	87,937	79,964	(7,973)	267,533
Market Inspection Fees	218,942	310,320	91,378	1,394,467
Investment Earnings	5,510	11,728	6,218	3,000
Other Revenues	18,472	48,952	30,480	101,615
Total Brands Division Revenue	\$ 572,963	\$ 734,916	\$ 161,953	\$ 2,542,319
02426 Per Capita Fee				
Livestock Taxes - Per Capita Fees	\$ 4,799,384	\$ 4,970,760	\$ 171,376	\$ 4,555,000
Non Federal Indirect Cost Recovery	34,573	-	(34,573)	95,000
Federal Indirect Cost Recovery	32,914	-	(32,914)	95,000
Investment Earnings	5,510	21,601	16,091	1,000
Other Revenues	2,783	116	(2,667)	10,822
Total Per Capita Fee Revenue	\$ 4,875,164	\$ 4,992,477	\$ 117,313	\$ 4,756,822
02427 Animal Health				
Laboratory Fees	\$ 188,465	\$ 193,111	\$ 4,646	\$ 1,037,000
Finance Charges	233	423	190	-
Books	3,744	4,811	1,067	-
Animal Health Licenses & Permits	225	-	(225)	25,000
Other Revenues	2,861	3,882	1,021	23,630
Total Animal Health Revenue	\$ 195,528	\$ 202,227	\$ 6,699	\$ 1,085,630
02701 Milk Inspection				
Inspectors Assessment	\$ 108,836	\$ 127,097	\$ 18,261	\$ 555,000
Total Milk Inspection	\$ 108,836	\$ 127,097	\$ 18,261	\$ 555,000
Combined State Special Revenue Total	\$ 5,752,491	\$ 6,056,717	\$ 304,226	\$ 8,939,771

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

The Department had not received federal indirect cost recovery rate as of October 31, 2017. This was due to timing of filing quarterly reports with the federal agencies.

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 \$193,111 are for the period ending September 2017. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.