

**MONTANA DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE CASH BALANCES
SEPTEMBER 30, 2016**

	<u>TOTAL CASH & INVESTMENTS</u>	<u>UNEARNED REVENUE</u>	<u>CASH AVAILABLE FOR CURRENT YEAR OPERATIONS</u>
INSPECTION & CONTROL	\$ 3,918,264	\$ 3,416,307	\$ 501,957
PER CAPITA FEE	6,804,719	-	6,804,719
DIAGNOSTIC LAB FEES	103,886	-	103,886
	<u>\$ 10,826,869</u>	<u>\$ 3,416,307</u>	<u>\$ 7,410,562</u>

Investments are state investment pool (STIP)

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

PER CAPITA FEE

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016		\$ 2,567,609
PER CAPITA FEE REVENUES	4,869,037	
BUDGETED FY 2017 PER CAPITA FEE EXPENDITURES		
CENTRALIZED SERVICES	(1,572,557)	
PREDATOR CONTROL	(350,000)	
DIAGNOSTIC LABORATORY	(257,883)	
ANIMAL HEALTH	(690,716)	
MILK INSPECTION	-	
BRANDS ENFORCEMENT	<u>(1,243,293)</u>	
TOTAL PER CAPITA FEE EXPENDITURES	<u>(4,114,449)</u>	
CURRENT YEAR NET INCREASE		<u>754,588</u>
ENDING CASH BALANCE: JUNE 30, 2017		<u>\$ 3,322,197</u>

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

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

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

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

BRANDS INSPECTIONS

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016	\$ 4,355,125
UNEARNED REVENUE JULY 1, 2016	<u>(3,535,828)</u>
BEGINNING CASH AVAILABLE FOR CURRENT YEAR EXPENDITURES	819,297
PROJECTED REVENUES	2,794,777
PROJECTED EXPENDITURES	<u>(2,542,319)</u>
CURRENT YEAR PROJECTED NET INCREASE	<u>252,458</u>
PROJECTED ENDING OPERATING CASH BALANCE: JUNE 30, 2017	1,071,755
UNEARNED REVENUE JUNE 30, 2017	3,535,828
PROJECTED ENDING CASH AND INVESTMENTS BALANCE: JUNE 30, 2017	<u>\$ 4,607,583</u>

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
CASH BALANCE REPORT
SEPTEMBER 30, 2016**

DIAGNOSTIC LABORATORY FEES

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016	\$	249,854
REVENUES (LAB FEES)		1,050,205
EXPENDITURES (MAIN LAB EXPENSES)		<u>(1,037,000)</u>
CURRENT YEAR NET INCREASE		<u>13,205</u>
ENDING CASH BALANCE: JUNE 30, 2017	\$	<u><u>263,059</u></u>

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

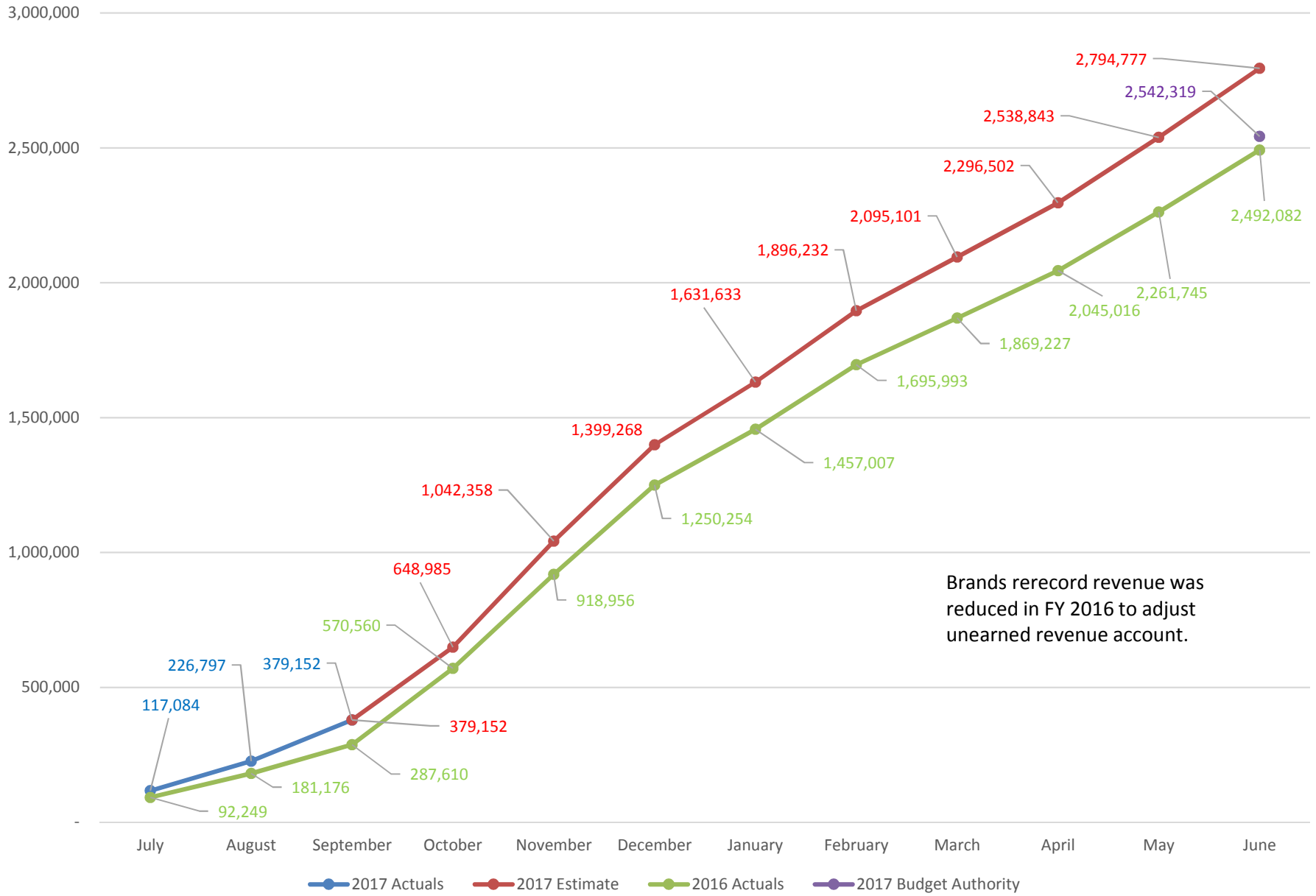
		FY 2016 as of September 30, 2015	FY 2017 as of September 30, 2016	Difference September 30, FY16 & FY17	Budgeted Revenue FY 2017
Fund	Description				
02425 Brands					
	New Brands & Transfers	\$ 49,974	\$ 57,817	\$ 7,843	\$ 161,000
	Re-Recorded Brands	38,725	116,177	77,452	464,704
	Security Interest Filing Fee	7,047	(4,848)	(11,895)	48,000
	Livestock Dealers License	7,800	13,076	5,276	45,000
	Local Inspections	57,877	63,208	5,331	267,533
	Market Inspection Fees	111,642	121,833	10,191	1,394,467
	Other Revenues	14,545	-	(14,545)	104,615
	Total Brands Division Revenue	\$ 287,610	\$ 379,152	\$ 79,653	\$ 2,485,319
02426 Per Capita					
	Livestock Taxes - Per Capita Fees	\$ 907	\$ 4,796,988	\$ 4,796,081	\$ 4,555,000
	Non Federal Indirect Cost Recovery	37,924	34,573	(3,351)	95,000
	Federal Indirect Cost Recovery	37,384	32,690	(4,694)	95,000
	Other Revenues	298	4,786	4,488	11,822
	Total Per Capita Fee Revenue	\$ 76,513	\$ 4,869,037	\$ 4,792,524	\$ 4,756,822
02427 Animal Health					
	Laboratory Fees	\$ 114,591	\$ 120,133	\$ 5,542	\$ 1,037,000
	Finance Charges	102	191		-
	Books	2,710	2,116	(594)	-
	Animal Health Licenses & Permits	-	-	-	25,000
	Other Revenues	1,913	2,313	400	23,630
	Total Animal Health Revenue	\$ 119,316	\$ 124,753	\$ 5,348	\$ 1,085,630
02701 Milk Inspection					
	Inspectors Assessment	\$ 95,900	\$ 94,489	\$ (1,411)	\$ 555,000
	Total Milk Inspection	\$ 95,900	\$ 94,489	\$ (1,411)	\$ 555,000
Combined State Special Revenue Total		\$ 579,339	\$ 5,467,431	\$ 4,876,114	\$ 8,882,771

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

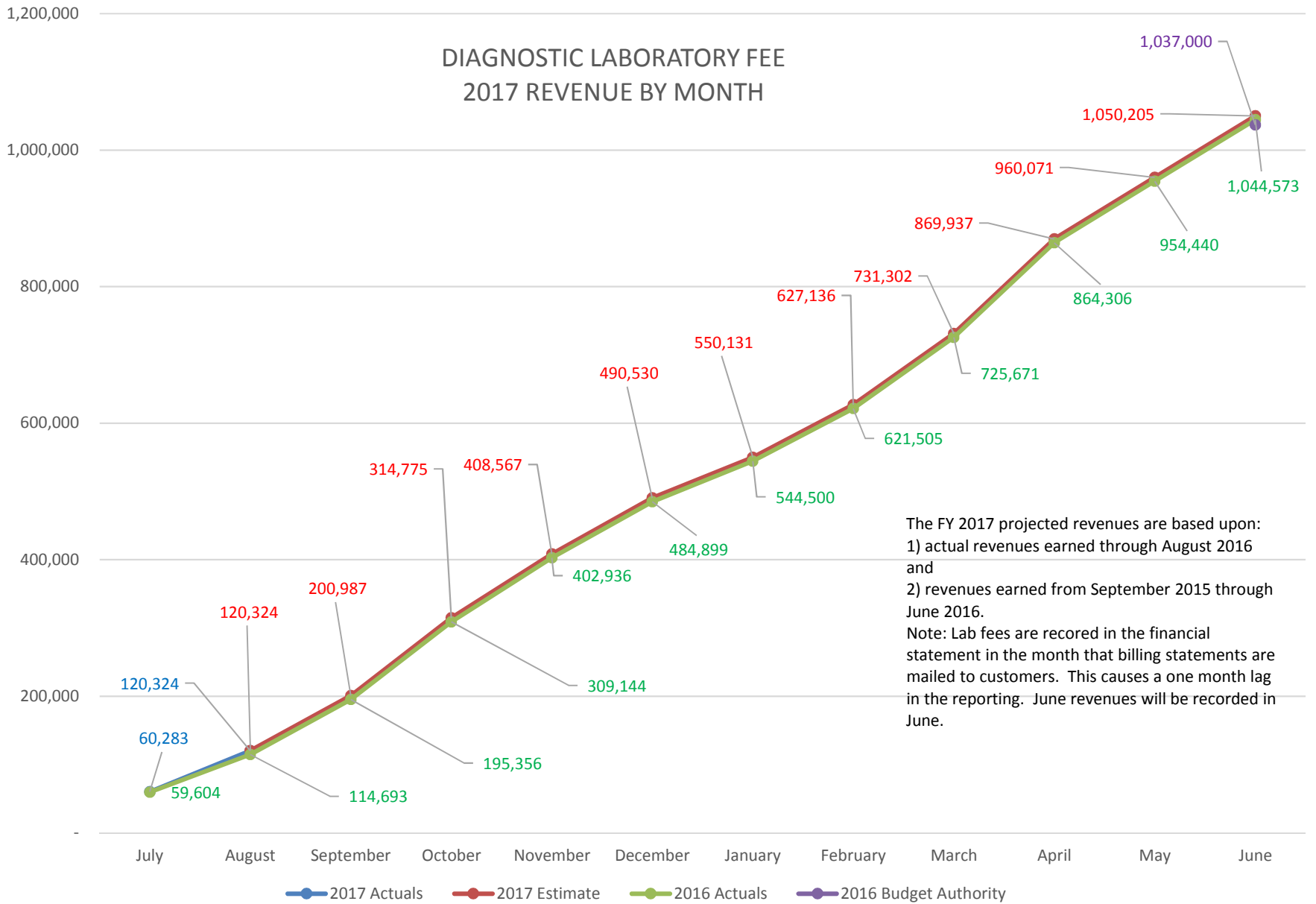
Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$120,133 are for the period ending July 2016. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

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

BRANDS 2017 REVENUE BY MONTH



DIAGNOSTIC LABORATORY FEE 2017 REVENUE BY MONTH



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

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2016	Projected Expenses October to June	Projected FY 2016 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,157,778	\$ 4,986,702	\$ 6,144,480	\$ 6,342,649	\$ 198,169
61200 OVERTIME	-	65,000	65,000	65,730	730
61300 OTHER/PER DIEM	1,750	5,950	7,700	8,200	500
61400 BENEFITS	510,732	2,018,344	2,529,076	2,690,434	161,358
TOTAL PERSONAL SERVICES	1,670,260	7,075,996	8,746,256	9,107,013	360,757
62000 OPERATIONS					
62100 CONTRACT	118,335	1,012,195	1,130,530	1,349,251	218,721
62200 SUPPLY	122,955	600,115	723,070	796,673	73,603
62300 COMMUNICATION	45,449	164,489	209,938	212,184	2,246
62400 TRAVEL	26,787	105,459	132,246	173,017	40,771
62500 RENT	112,458	276,022	388,480	450,298	61,818
62600 UTILITIES	17,240	44,124	61,364	52,614	(8,750)
62700 REPAIR & MAINT	54,572	115,718	170,290	176,314	6,024
62800 OTHER EXPENSES	108,276	441,206	549,482	530,323	(19,159)
TOTAL OPERATIONS	606,072	2,759,328	3,365,400	3,740,674	375,274
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	-	9,395	9,395	13,000	3,605
68000 TRANSFERS					
68000 TRANSFERS	95,326	297,000	392,326	513,481	121,155
TOTAL TRANSFERS	95,326	297,000	392,326	513,481	121,155
69000 CAPITAL LEASES					
69000 LEASES	3,459	11,529	14,988	19,967	4,979
TOTAL LEASES	3,459	11,529	14,988	19,967	4,979
TOTAL EXPENDITURES	\$ 2,375,117	\$ 10,153,248	\$ 12,528,365	\$ 13,394,135	\$ 865,770

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 285,690	\$ 2,319,927	\$ 2,605,617	\$ 2,763,068	\$ 157,451
02262 SHIELDED EGG GRADING FEES	28,727	113,685	142,412	280,060	137,648
02425 BRAND INSPECTION FEES	685,172	1,857,147	2,542,319	2,542,319	-
02426 PER CAPITA FEE	538,770	3,218,562	3,757,332	4,270,971	513,639
02427 ANIMAL HEALTH	404,795	637,923	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	58,775	252,191	310,966	338,537	27,571
02817 MILK CONTROL	58,305	214,148	272,453	284,372	11,919
03209 MEAT & POULTRY INSPECTION	168,759	686,931	855,690	827,163	(28,527)
03032-1 NATIONAL LAB NETWORK	13,641	45,792	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE!	5,095	17,206	22,301	21,341	(960)
03427 FEDERAL UMBRELLA PROGRAM	127,388	789,736	917,124	964,153	47,029
TOTAL BUDGETED FUNDS	\$ 2,375,117	\$ 10,153,248	\$ 12,528,365	\$ 13,394,135	\$ 865,770

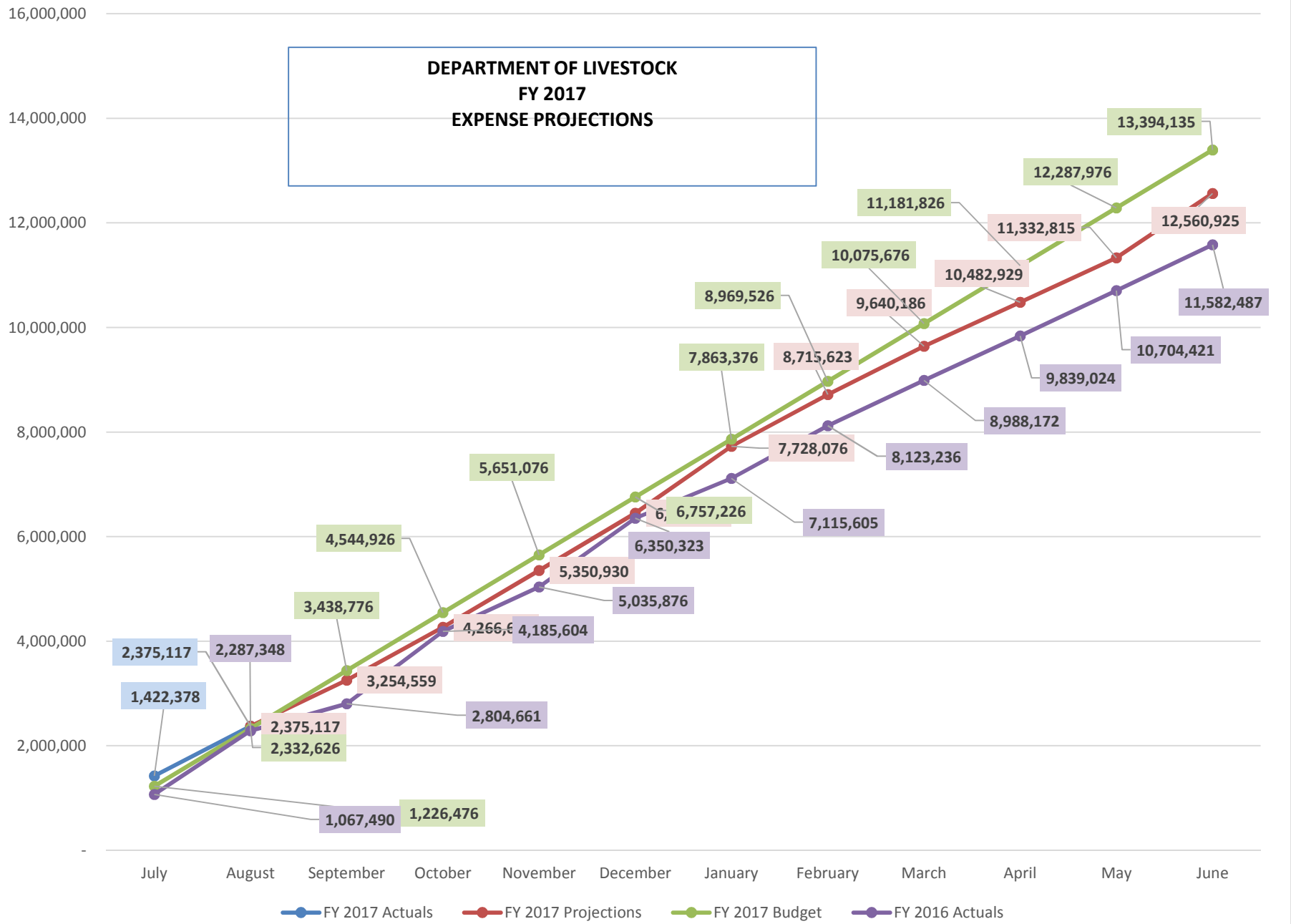
Predator control is statutorily appropriated and is not included in this projection. It is paid from Per Capita Fees in the amount of \$350,000.

The personal services projections include SB 418 pay plan increase.

Projected payouts for employees that have submitted resignation of employment is \$23,261. The department expects to pay this within the next three months.

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$344,770 to June 30, 2017.

**DEPARTMENT OF LIVESTOCK
FY 2017
EXPENSE PROJECTIONS**



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

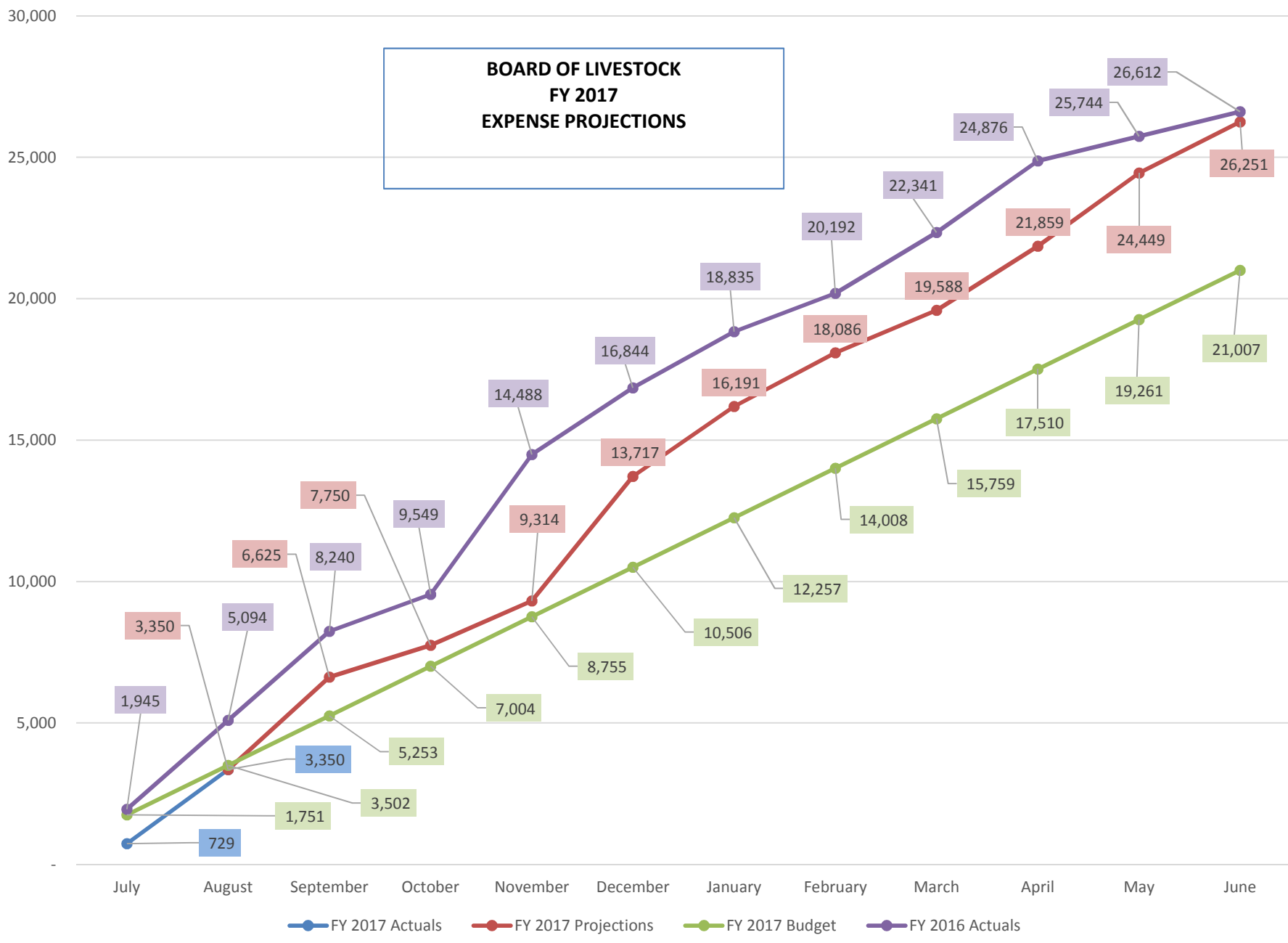
DIVISION: CENTRALIZED SERVICES
PROGRAM: BOARD OF LIVESTOCK

BUDGET YEAR LAPSED: 17%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses October to June	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61300 OTHER/PER DIEM	\$ 800	\$ 3,900	\$ 4,700	\$ 4,600	\$ (100)
TOTAL PERSONAL SERVICES	<u>800</u>	<u>3,900</u>	<u>4,700</u>	<u>4,600</u>	<u>(100)</u>
62000 OPERATIONS					
62100 CONTRACT	-	-	-	214	214
62200 SUPPLY	-	115	115	875	760
62300 COMMUNICATION	18	151	169	386	217
62400 TRAVEL	2,437	16,922	19,359	13,592	(5,767)
62700 REPAIR & MAINT	-	423	423	-	(423)
62800 OTHER EXPENSES	95	1,390	1,485	1,340	(145)
TOTAL OPERATIONS	<u>2,550</u>	<u>19,001</u>	<u>21,551</u>	<u>16,407</u>	<u>(5,144)</u>
TOTAL EXPENDITURES	<u>\$ 3,350</u>	<u>\$ 22,901</u>	<u>\$ 26,251</u>	<u>\$ 21,007</u>	<u>\$ (5,244)</u>
<u>FUND</u>					
02426 PER CAPITA	\$ 3,350	\$ 22,901	\$ 26,251	\$ 21,007	\$ (5,244)
TOTAL BUDGET FUNDING	<u>\$ 3,350</u>	<u>\$ 22,901</u>	<u>\$ 26,251</u>	<u>\$ 21,007</u>	<u>\$ (5,244)</u>

Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using ten months to the end of the year instead of the anticipated nine months. The projected expenses include adjustments for circumstances that are not consistent expenses.

**BOARD OF LIVESTOCK
FY 2017
EXPENSE PROJECTIONS**



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

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 140,733	\$ 573,182	\$ 713,915	\$ 701,117	\$ (12,798)
61400 BENEFITS	54,338	218,998	273,336	278,194	4,858
TOTAL PERSONAL SERVICES	<u>195,071</u>	<u>792,180</u>	<u>987,251</u>	<u>979,311</u>	<u>(7,940)</u>
62000 OPERATIONS					
62100 CONTRACT	24,749	177,991	202,740	169,544	(33,196)
62200 SUPPLY	10,575	55,069	65,644	114,164	48,520
62300 COMMUNICATION	3,695	16,612	20,307	32,254	11,947
62400 TRAVEL	583	4,745	5,328	12,453	7,125
62500 RENT	25,851	132,204	158,055	158,121	66
62700 REPAIR & MAINT	2	423	425	12,761	12,336
62800 OTHER EXPENSES	3,397	7,833	11,230	18,297	7,067
TOTAL OPERATIONS	<u>68,852</u>	<u>394,877</u>	<u>463,729</u>	<u>517,594</u>	<u>53,865</u>
68000 TRANSFERS					
68000 TRANSFERS	95,326	-	95,326	87,481	(7,845)
TOTAL TRANSFERS	<u>95,326</u>	<u>-</u>	<u>95,326</u>	<u>87,481</u>	<u>(7,845)</u>
TOTAL EXPENDITURES	<u>\$ 359,249</u>	<u>\$ 1,187,057</u>	<u>\$ 1,546,306</u>	<u>\$ 1,584,386</u>	<u>\$ 38,080</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 359,249	\$ 1,187,057	\$ 1,546,306	\$ 1,584,386	\$ 38,080
TOTAL BUDGETED FUNDS	<u>\$ 359,249</u>	<u>\$ 1,187,057</u>	<u>\$ 1,546,306</u>	<u>\$ 1,584,386</u>	<u>\$ 38,080</u>

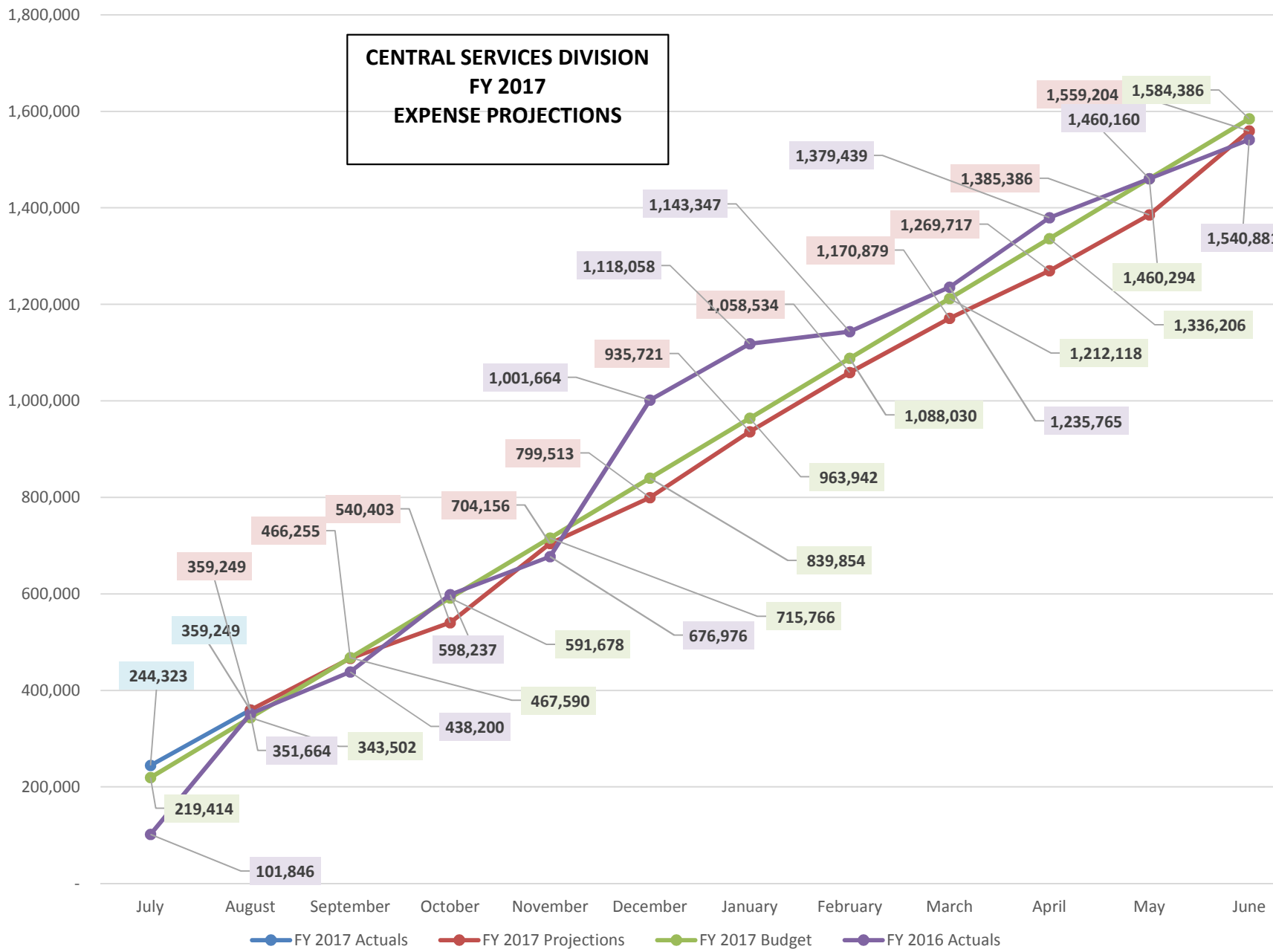
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using ten months to the end of the year instead of the anticipated nine months.

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

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Employees who have indicated they do not intend to retire this fiscal year are not included in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$2,800 to June 30, 2017.

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

**CENTRAL SERVICES DIVISION
FY 2017
EXPENSE PROJECTIONS**



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

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses October to June	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 3.00

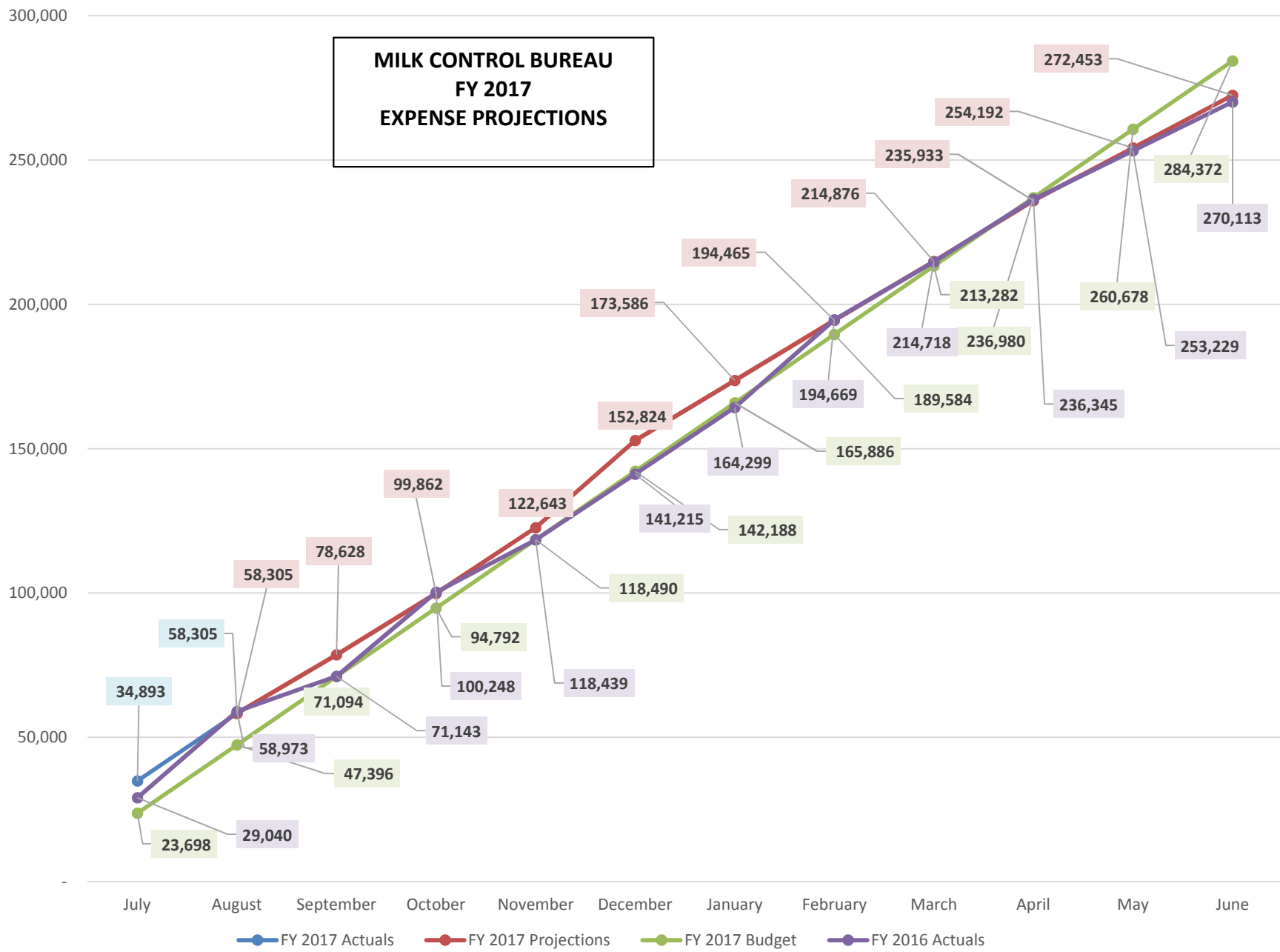
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 34,464	\$ 126,826	\$ 161,290	\$ 162,656	\$ 1,366
61300 OTHER/PER DIEM	550	800	1,350	1,950	600
61400 BENEFITS	13,372	44,501	57,873	57,538	(335)
TOTAL PERSONAL SERVICES	48,386	172,127	220,513	222,144	1,631
62000 OPERATIONS					
62100 CONTRACT	3,251	16,819	20,070	29,575	9,505
62200 SUPPLY	499	3,305	3,804	3,652	(152)
62300 COMMUNICATION	807	3,575	4,382	4,347	(35)
62400 TRAVEL	2,945	5,504	8,449	11,341	2,892
62500 RENT	1,481	7,405	8,886	8,870	(16)
62700 REPAIR & MAINT	147	508	655	508	(147)
62800 OTHER EXPENSES	789	4,905	5,694	3,935	(1,759)
TOTAL OPERATIONS	9,919	42,021	51,940	62,228	10,288
TOTAL EXPENDITURES	\$ 58,305	\$ 214,148	\$ 272,453	\$ 284,372	\$ 11,919
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 58,305	\$ 214,148	\$ 272,453	\$ 284,372	\$ 11,919
TOTAL BUDGETED FUNDS	\$ 58,305	\$ 214,148	\$ 272,453	\$ 284,372	\$ 11,919

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

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**MILK CONTROL BUREAU
FY 2017
EXPENSE PROJECTIONS**



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

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

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

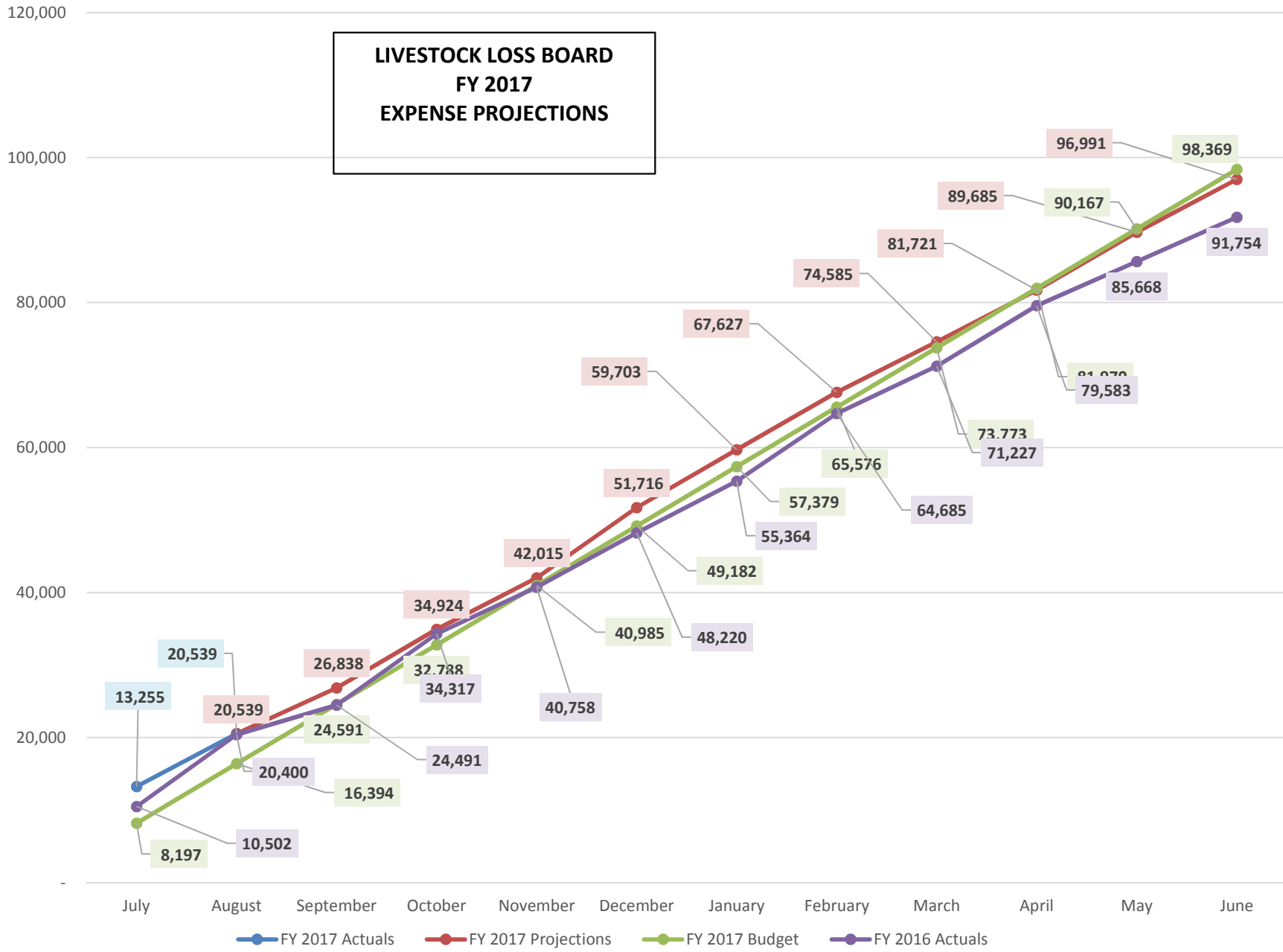
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 12,147	\$ 45,865	\$ 58,012	\$ 58,854	\$ 842
61300 OTHER/PER DIEM	400	1,250	1,650	1,650	-
61400 BENEFITS	4,688	17,398	22,086	20,769	(1,317)
TOTAL PERSONAL SERVICES	<u>17,235</u>	<u>64,513</u>	<u>81,748</u>	<u>81,273</u>	<u>(475)</u>
62000 OPERATIONS					
62100 CONTRACT	366	838	1,204	866	(338)
62200 SUPPLY	114	679	793	1,420	627
62300 COMMUNICATION	442	1,982	2,424	3,000	576
62400 TRAVEL	1,229	2,184	3,413	5,160	1,747
62500 RENT	918	5,152	6,070	5,500	(570)
62700 REPAIR & MAINT	-	94	94	150	56
62800 OTHER EXPENSES	235	1,010	1,245	1,000	(245)
TOTAL OPERATIONS	<u>3,304</u>	<u>11,939</u>	<u>15,243</u>	<u>17,096</u>	<u>1,853</u>
TOTAL EXPENDITURES	<u>\$ 20,539</u>	<u>\$ 76,452</u>	<u>\$ 96,991</u>	<u>\$ 98,369</u>	<u>\$ 1,378</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 20,539	\$ 76,452	\$ 96,991	\$ 98,369	\$ 1,378
TOTAL BUDGETED FUNDS	<u>\$ 20,539</u>	<u>\$ 76,452</u>	<u>\$ 96,991</u>	<u>\$ 98,369</u>	<u>\$ 1,378</u>

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

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

**LIVESTOCK LOSS BOARD
FY 2017
EXPENSE PROJECTIONS**



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

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: DIAGNOSTIC LABORATORY

BUDGET YEAR LAPSED: 17.0%
PAYROLL PERIODS COMPLETED: 21.4%

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

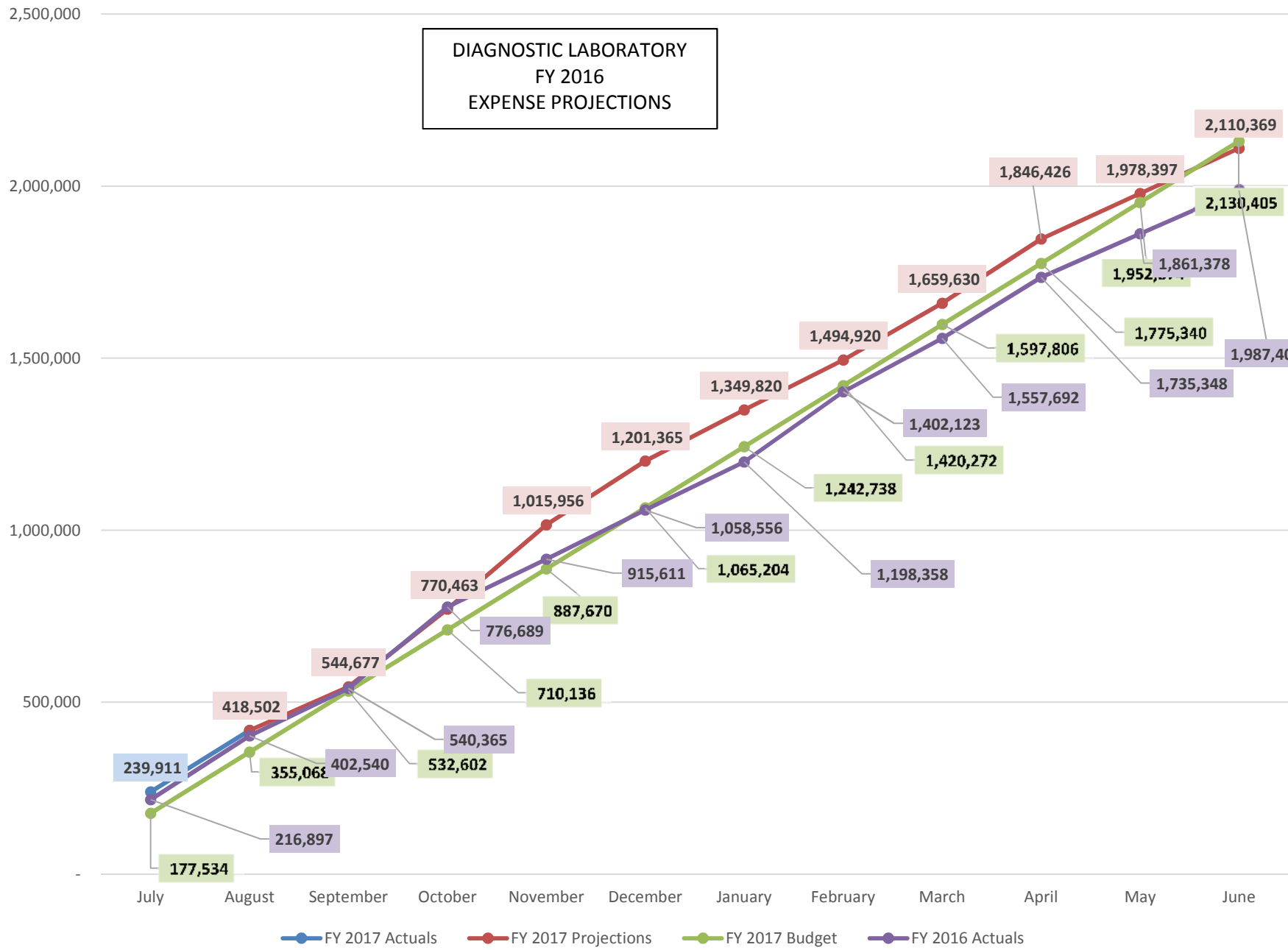
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 174,737	\$ 734,630	\$ 909,367	\$ 898,196	\$ (11,171)
61400 BENEFITS	75,598	285,409	361,007	410,586	49,579
TOTAL PERSONAL SERVICES	250,335	1,020,039	1,270,374	1,308,782	38,408
62000 OPERATIONS					
62100 CONTRACT	14,313	71,719	86,032	88,767	2,735
62200 SUPPLY	78,831	363,786	442,617	436,401	(6,216)
62300 COMMUNICATION	7,838	24,540	32,378	28,541	(3,837)
62400 TRAVEL	75	5,633	5,708	6,012	304
62500 RENT	443	1,365	1,808	7,949	6,141
62600 UTILITIES	10,740	40,692	51,432	40,483	(10,949)
62700 REPAIR & MAINT	24,203	54,544	78,747	67,354	(11,393)
62800 OTHER EXPENSES	28,265	98,020	126,285	126,149	(136)
TOTAL OPERATIONS	164,708	660,299	825,007	801,656	(23,351)
69000 CAPITAL LEASES					
69000 LEASES	3,459	11,529	14,988	19,967	4,979
TOTAL LEASES	3,459	11,529	14,988	19,967	4,979
TOTAL EXPENDITURES	\$ 418,502	\$ 1,691,867	\$ 2,110,369	\$ 2,130,405	\$ 20,036
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 66	\$ 763,104	\$ 763,170	\$ 763,170	\$ -
02426 PER CAPITA FEE	-	250,766	250,766	270,802	20,036
02427 ANIMAL HEALTH LAB FEES	404,795	632,205	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	13,641	45,792	59,433	59,433	-
TOTAL BUDGET FUNDING	\$ 418,502	\$ 1,691,867	\$ 2,110,369	\$ 2,130,405	\$ 20,036

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

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

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$101,400 to June 30, 2017.

DIAGNOSTIC LABORATORY
FY 2016
EXPENSE PROJECTIONS



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

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

BUDGET YEAR LAPSED: 17.0%
PAYROLL PERIODS COMPLETED: 21.4%

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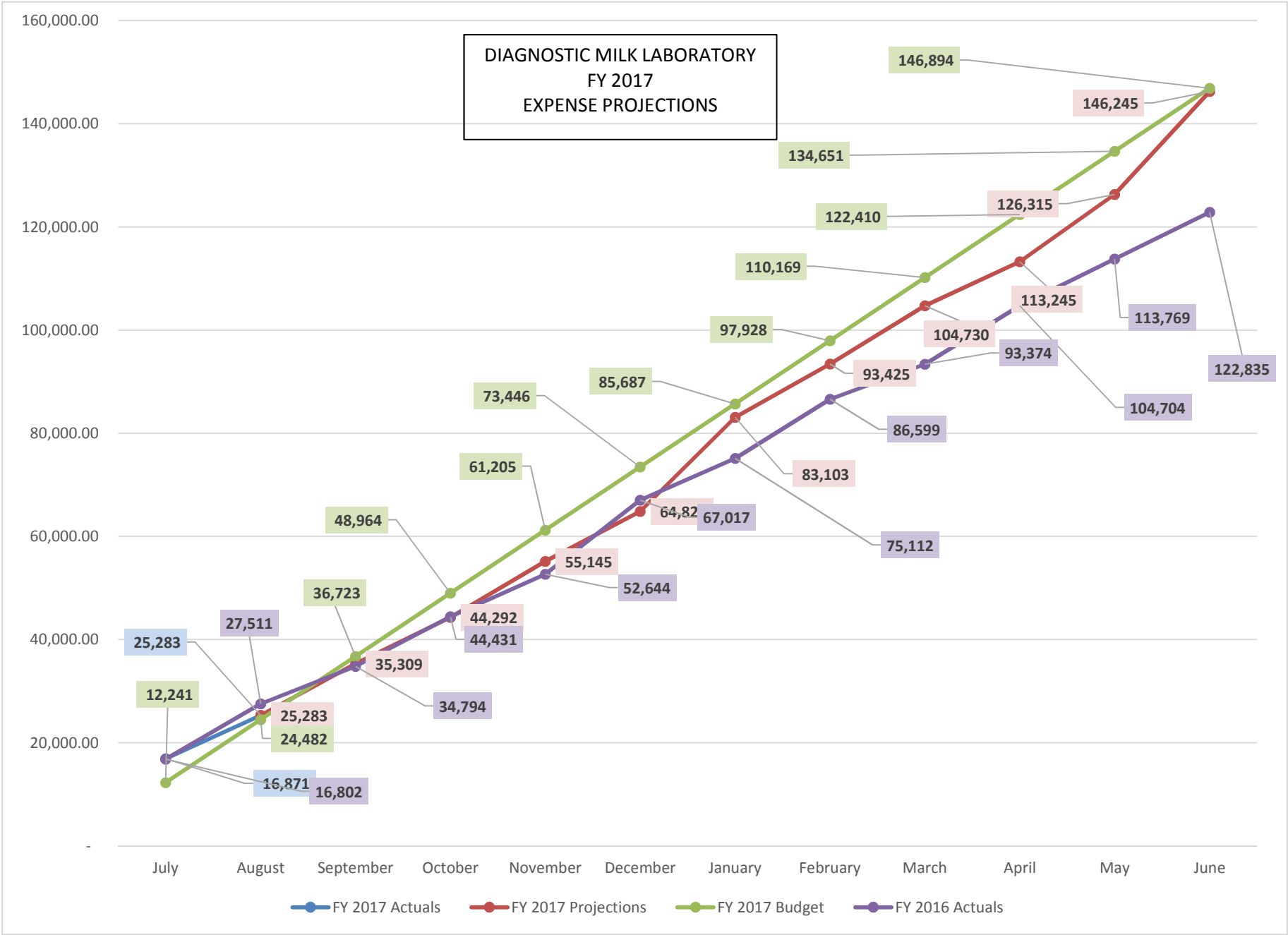
BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 11,411	\$ 49,400	\$ 60,811	\$ 65,730	\$ 4,919
61400 BENEFITS	4,570	18,383	22,953	27,037	4,084
TOTAL PERSONAL SERVICES	<u>15,981</u>	<u>67,783</u>	<u>83,764</u>	<u>92,767</u>	<u>9,003</u>
62000 OPERATIONS					
62100 CONTRACT	600	5,187	5,787	7,100	1,313
62200 SUPPLY	7,695	28,948	36,643	33,127	(3,516)
62300 COMMUNICATION	165	889	1,054	1,000	(54)
62400 TRAVEL	6	1,032	1,038	1,500	462
62500 RENT	-	59	59	-	(59)
62600 UTILITIES	-	2,923	2,923	-	(2,923)
62700 REPAIR & MAINT	249	6,684	6,933	8,300	1,367
62800 OTHER EXPENSES	587	7,457	8,044	3,100	(4,944)
TOTAL OPERATIONS	<u>9,302</u>	<u>53,179</u>	<u>62,481</u>	<u>54,127</u>	<u>(8,354)</u>
TOTAL EXPENDITURES	<u>\$ 25,283</u>	<u>\$ 120,962</u>	<u>\$ 146,245</u>	<u>\$ 146,894</u>	<u>\$ 649</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 25,283	\$ 120,962	\$ 146,245	\$ 146,894	\$ 649
TOTAL BUDGETED FUNDS	<u>\$ 25,283</u>	<u>\$ 120,962</u>	<u>\$ 146,245</u>	<u>\$ 146,894</u>	<u>\$ 649</u>

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

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



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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Fiscal Year-to- Date Actual Expenses September FY 2016	Projected Expenses June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 8.10

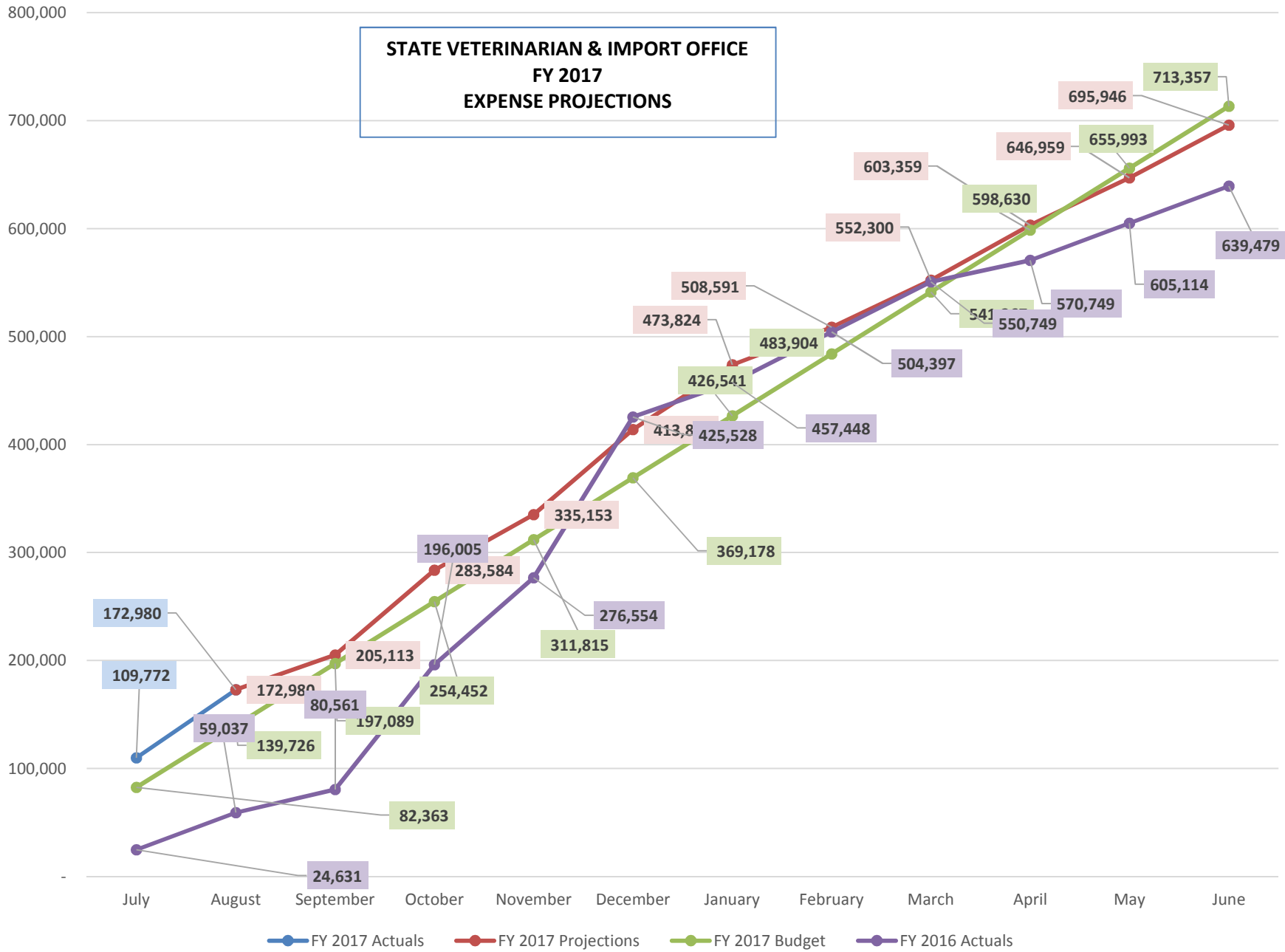
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 84,591	\$ 303,248	\$ 387,839	\$ 390,882	\$ 3,043
61400 BENEFITS	33,503	119,411	152,914	158,841	5,927
TOTAL PERSONAL SERVICES	<u>118,094</u>	<u>422,659</u>	<u>540,753</u>	<u>549,723</u>	<u>8,970</u>
62000 OPERATIONS					
62100 CONTRACT	5,713	21,456	27,169	75,870	48,701
62200 SUPPLY	7,015	10,705	17,720	12,700	(5,020)
62300 COMMUNICATION	9,493	31,563	41,056	36,500	(4,556)
62400 TRAVEL	2,071	1,153	3,224	1,964	(1,260)
62500 RENT	1,853	3,542	5,395	3,900	(1,495)
62700 REPAIR & MAINT	26,233	964	27,197	20,500	(6,697)
62800 OTHER EXPENSES	2,508	11,262	13,770	12,200	(1,570)
TOTAL OPERATIONS	<u>54,886</u>	<u>80,645</u>	<u>135,531</u>	<u>163,634</u>	<u>28,103</u>
TOTAL EXPENDITURES	<u>\$ 172,980</u>	<u>\$ 503,304</u>	<u>\$ 676,284</u>	<u>\$ 713,357</u>	<u>\$ 37,073</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 172,980	\$ 503,304	\$ 676,284	\$ 713,357	\$ 37,073
TOTAL BUDGET FUNDING	<u>\$ 172,980</u>	<u>\$ 503,304</u>	<u>\$ 676,284</u>	<u>\$ 713,357</u>	<u>\$ 37,073</u>

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

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

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



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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

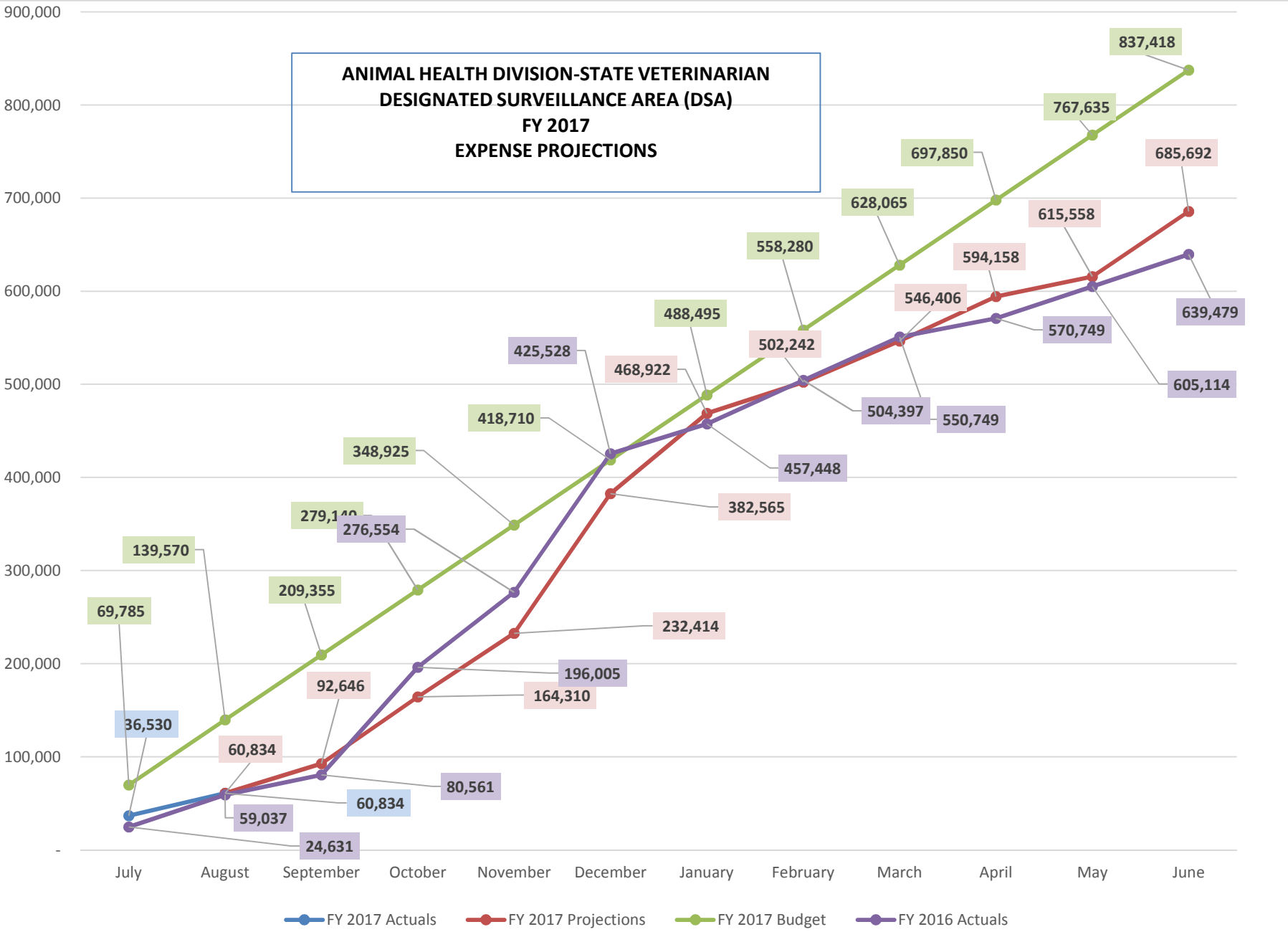
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 24,360	\$ 94,735	\$ 119,095	\$ 127,074	\$ 7,979
61400 BENEFITS	9,114	32,552	41,666	43,893	2,227
TOTAL PERSONAL SERVICES	<u>33,474</u>	<u>127,287</u>	<u>160,761</u>	<u>170,967</u>	<u>10,206</u>
62000 OPERATIONS					
62100 CONTRACT	25,176	489,696	514,872	649,057	134,185
62200 SUPPLY	339	4,155	4,494	4,665	171
62300 COMMUNICATION	582	1,928	2,510	3,332	822
62400 TRAVEL	787	1,068	1,855	7,997	6,142
62500 RENT	-	59	59	50	(9)
62700 REPAIR & MAINT	-	39	39	150	111
62800 OTHER EXPENSES	476	626	1,102	1,200	98
TOTAL OPERATIONS	<u>27,360</u>	<u>497,571</u>	<u>524,931</u>	<u>666,451</u>	<u>141,520</u>
TOTAL EXPENDITURES	<u>\$ 60,834</u>	<u>\$ 624,858</u>	<u>\$ 685,692</u>	<u>\$ 837,418</u>	<u>\$ 151,726</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 60,834	\$ 624,858	\$ 685,692	\$ 837,418	\$ 151,726
TOTAL BUDGETED FUNDS	<u>\$ 60,834</u>	<u>\$ 624,858</u>	<u>\$ 685,692</u>	<u>\$ 837,418</u>	<u>\$ 151,726</u>

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

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

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

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



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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-TO-Date Actual Expenses September FY 2017	Projected Expenses June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 3.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 37,283	\$ 172,190	\$ 209,473	\$ 281,781	\$ 72,308
61400 BENEFITS	14,963	63,705	78,668	111,040	32,372
TOTAL PERSONAL SERVICES	<u>52,246</u>	<u>235,895</u>	<u>288,141</u>	<u>392,821</u>	<u>104,680</u>
62000 OPERATIONS					
62100 CONTRACT	8,657	127,766	136,423	61,732	(74,691)
62200 SUPPLY	2,360	21,869	24,229	26,000	1,771
62300 COMMUNICATION	1,907	6,366	8,273	7,300	(973)
62400 TRAVEL	1,692	11,939	13,631	16,500	2,869
62500 RENT	50,402	15,922	66,324	88,000	21,676
62700 REPAIR & MAINT	822	8,365	9,187	9,800	613
62800 OTHER EXPENSES	9,302	55,219	64,521	52,000	(12,521)
TOTAL OPERATIONS	<u>75,142</u>	<u>247,446</u>	<u>322,588</u>	<u>261,332</u>	<u>(61,256)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	<u>-</u>	<u>9,395</u>	<u>9,395</u>	<u>13,000</u>	<u>3,605</u>
68000 TRANSFERS					
68000 TRANSFERS	-	297,000	297,000	297,000	-
TOTAL TRANSFERS	<u>-</u>	<u>297,000</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 127,388</u>	<u>\$ 789,736</u>	<u>\$ 917,124</u>	<u>\$ 964,153</u>	<u>\$ 47,029</u>
<u>BUDGETED FUNDS</u>					
03427 AH FEDERAL UMBRELLA	\$ 127,388	\$ 789,736	\$ 917,124	\$ 964,153	\$ 47,029
TOTAL BUDGETED FUNDS	<u>\$ 127,388</u>	<u>\$ 789,736</u>	<u>\$ 917,124</u>	<u>\$ 964,153</u>	<u>\$ 47,029</u>

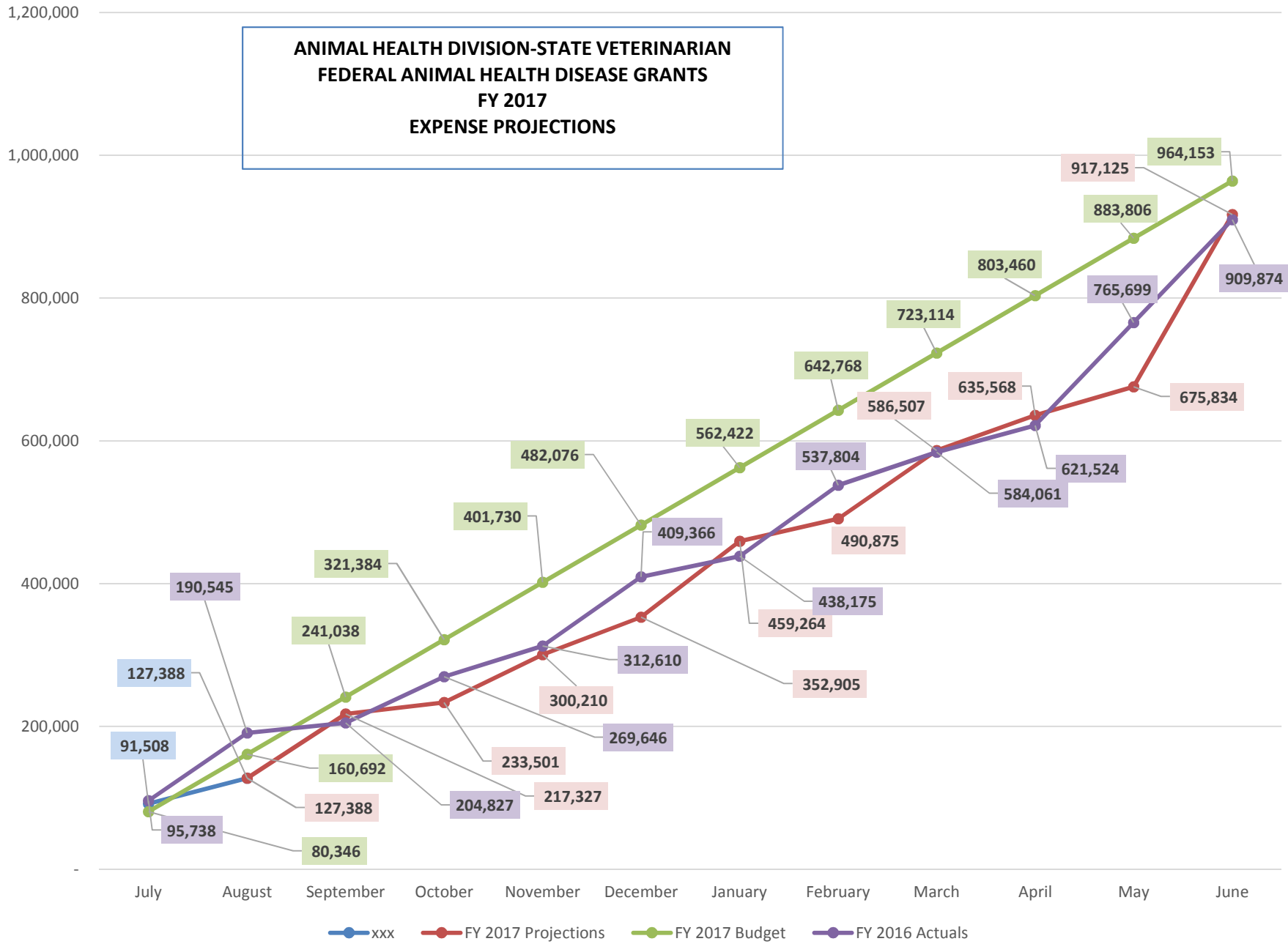
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using ten months to the end of the year instead of the anticipated nine months.

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

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

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

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



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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 0.40

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 1,303	\$ 5,520	\$ 6,823	\$ 22,906	\$ 16,083
61400 BENEFITS	470	1,989	2,459	8,374	5,915
TOTAL PERSONAL SERVICES	1,773	7,509	9,282	31,280	21,998

62000 OPERATIONS

62100 CONTRACT	229	530	759	444	(315)
62200 SUPPLY	659	1,396	2,055	311	(1,744)
62300 COMMUNICATION	431	741	1,172	923	(249)
62700 REPAIR & MAINT	-	-	-	-	-
62800 OTHER EXPENSES	99	430	529	441	(88)
TOTAL OPERATIONS	1,418	3,732	5,150	2,119	(3,031)

TOTAL EXPENDITURES

\$ 3,191	\$ 11,241	\$ 14,432	\$ 33,399	\$ 18,967
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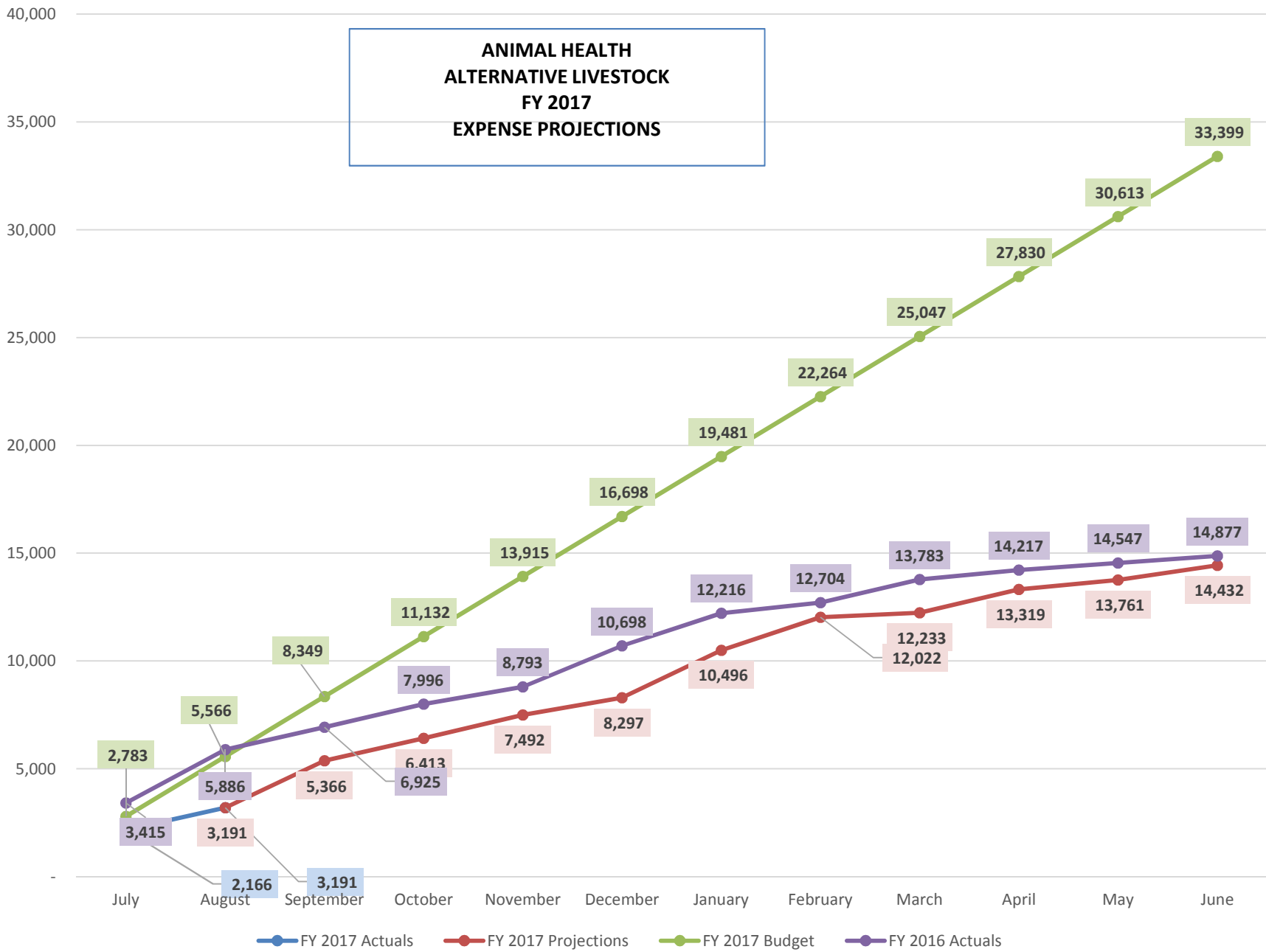
BUDGETED FUNDS

02426 PER CAPITA FEE	\$ 3,191	\$ 11,241	\$ 14,432	\$ 33,399	\$ 18,967
TOTAL BUDGETED FUNDS	\$ 3,191	\$ 11,241	\$ 14,432	\$ 33,399	\$ 18,967

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

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

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



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

DIVISION: MILK & EGG BUREAU
PROGRAM: MILK AND EGG - COMBINED

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

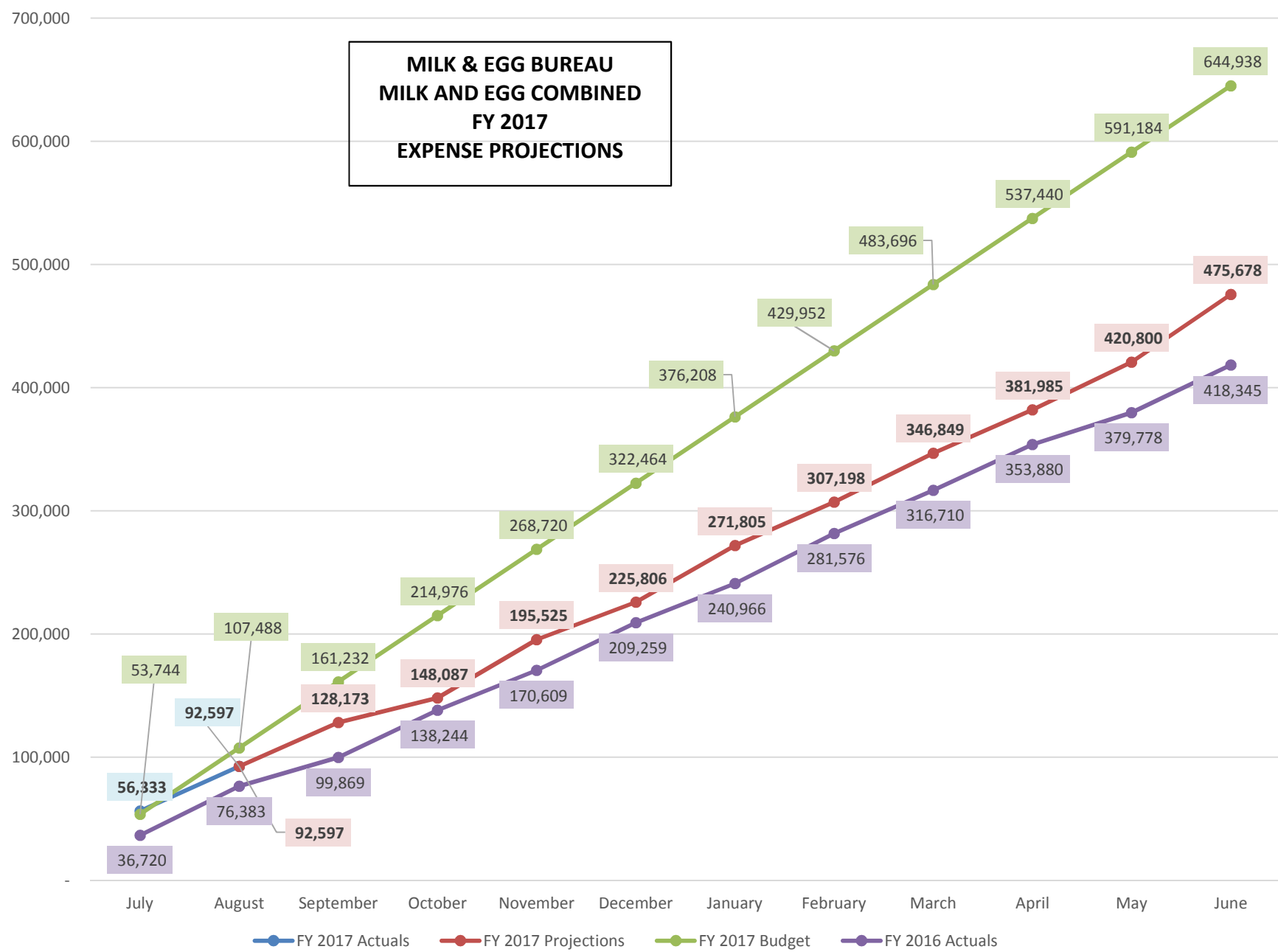
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 54,323	\$ 227,916	\$ 282,239	\$ 319,613	\$ 37,374
61400 BENEFITS	22,345	92,677	115,022	128,788	13,766
TOTAL PERSONAL SERVICES	<u>76,668</u>	<u>320,593</u>	<u>397,261</u>	<u>448,401</u>	<u>51,140</u>
62000 OPERATIONS					
62100 CONTRACT	6,653	22,100	28,753	134,263	105,510
62200 SUPPLY	1,550	7,254	8,804	18,477	9,673
62300 COMMUNICATION	1,047	4,820	5,867	6,000	133
62400 TRAVEL	3,191	10,554	13,745	15,930	2,185
62500 RENT	746	4,238	4,984	5,000	16
62700 REPAIR & MAINT	165	1,795	1,960	2,450	490
62800 OTHER EXPENSES	2,577	11,728	14,305	14,417	112
TOTAL OPERATIONS	<u>15,929</u>	<u>62,489</u>	<u>78,418</u>	<u>196,537</u>	<u>118,119</u>
TOTAL EXPENDITURES	<u>\$ 92,597</u>	<u>\$ 383,082</u>	<u>\$ 475,679</u>	<u>\$ 644,938</u>	<u>\$ 169,259</u>
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 28,727	\$ 113,685	\$ 142,412	\$ 280,060	\$ 137,648
02426 PER CAPITA FEE	-	-	-	5,000	5,000
02701 MILK INSPECTION FEES	58,775	252,191	310,966	338,537	27,571
03032-2 SHELL EGG FEDERAL INSPECTION FEES	5,095	17,206	22,301	21,341	(960)
TOTAL BUDGET FUNDING	<u>\$ 92,597</u>	<u>\$ 383,082</u>	<u>\$ 475,679</u>	<u>\$ 644,938</u>	<u>\$ 169,259</u>

Milk inspection has a significant excess of budget over projected expenses due to cutting costs to match milk assessment fee revenues. The bureau will not be able to operate at this level and continue to provide services to the industry.

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

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

**MILK & EGG BUREAU
MILK AND EGG COMBINED
FY 2017
EXPENSE PROJECTIONS**



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

DIVISION: MILK & EGG BUREAU
PROGRAM: MILK INSPECTION

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 34,698	\$ 153,688	\$ 188,386	\$ 208,218	\$ 19,832
61400 BENEFITS	14,724	63,308	78,032	81,783	3,751
TOTAL PERSONAL SERVICES	<u>49,422</u>	<u>216,996</u>	<u>266,418</u>	<u>290,001</u>	<u>23,583</u>

62000 OPERATIONS

62100 CONTRACT	2,279	1,517	3,796	4,600	804
62200 SUPPLY	1,484	3,356	4,840	11,588	6,748
62300 COMMUNICATION	1,047	4,820	5,867	6,000	133
62400 TRAVEL	1,726	10,554	12,280	12,388	108
62500 RENT	746	4,238	4,984	5,000	16
62700 REPAIR & MAINT	165	1,795	1,960	2,200	240
62800 OTHER EXPENSES	1,906	8,915	10,821	11,760	939
TOTAL OPERATIONS	<u>9,353</u>	<u>35,195</u>	<u>44,548</u>	<u>53,536</u>	<u>8,988</u>

TOTAL EXPENDITURES

	<u>\$ 58,775</u>	<u>\$ 252,191</u>	<u>\$ 310,966</u>	<u>\$ 343,537</u>	<u>\$ 32,571</u>
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BUDGETED FUNDS

02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	58,775	252,191	310,966	338,537	27,571
TOTAL BUDGET FUNDING	<u>\$ 58,775</u>	<u>\$ 252,191</u>	<u>\$ 310,966</u>	<u>\$ 343,537</u>	<u>\$ 32,571</u>

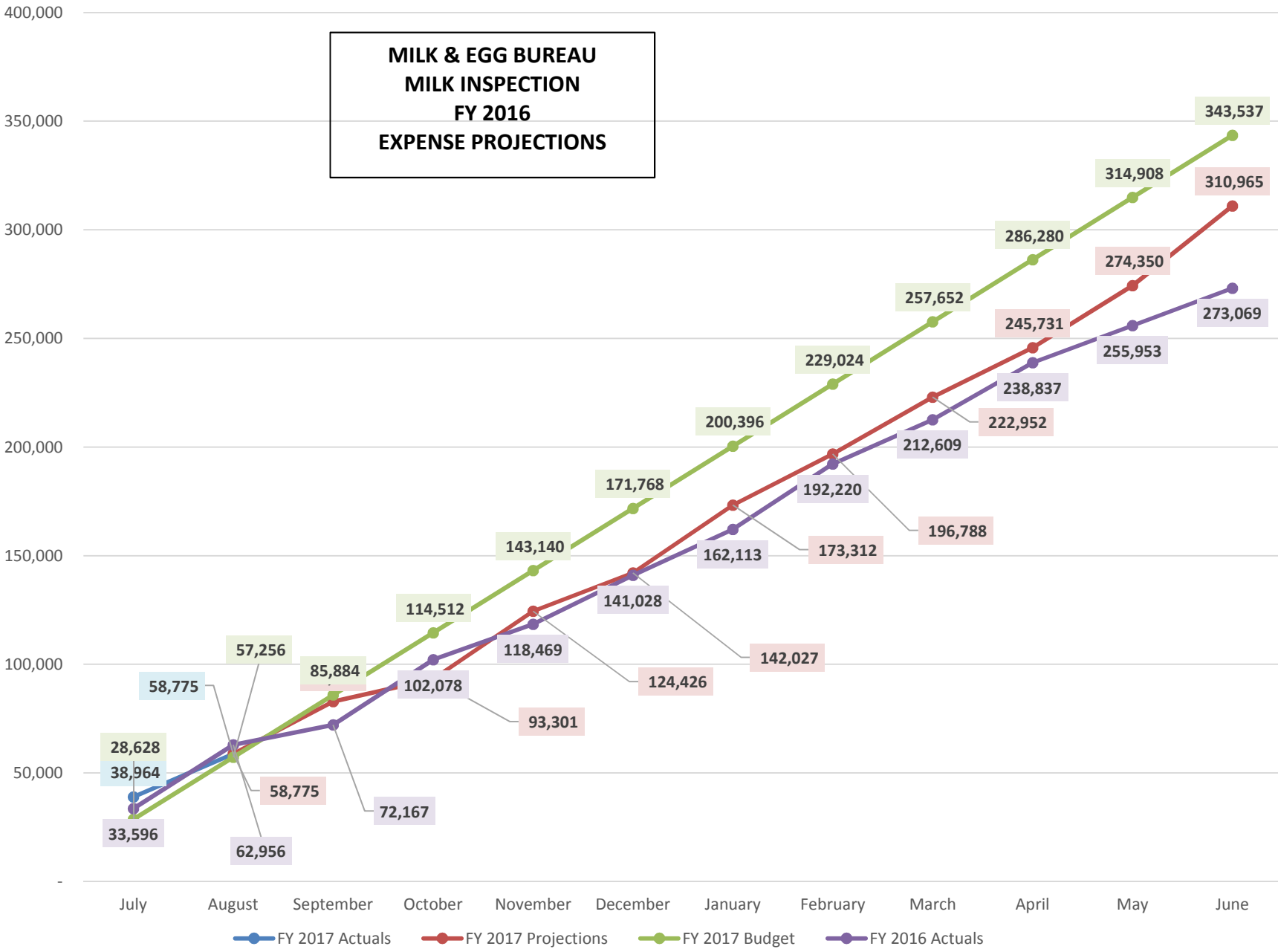
Milk inspection has a significant excess of budget authority over projected expenses due to reducing expenses to correlate with milk assessment fee revenues. The bureau will not be able to operate at this level and continue to provide services to the industry.

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

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The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$ to June 30, 2017.

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



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

DIVISION: MILK & EGG BUREAU
PROGRAM: SHELL EGG INSPECTION

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

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

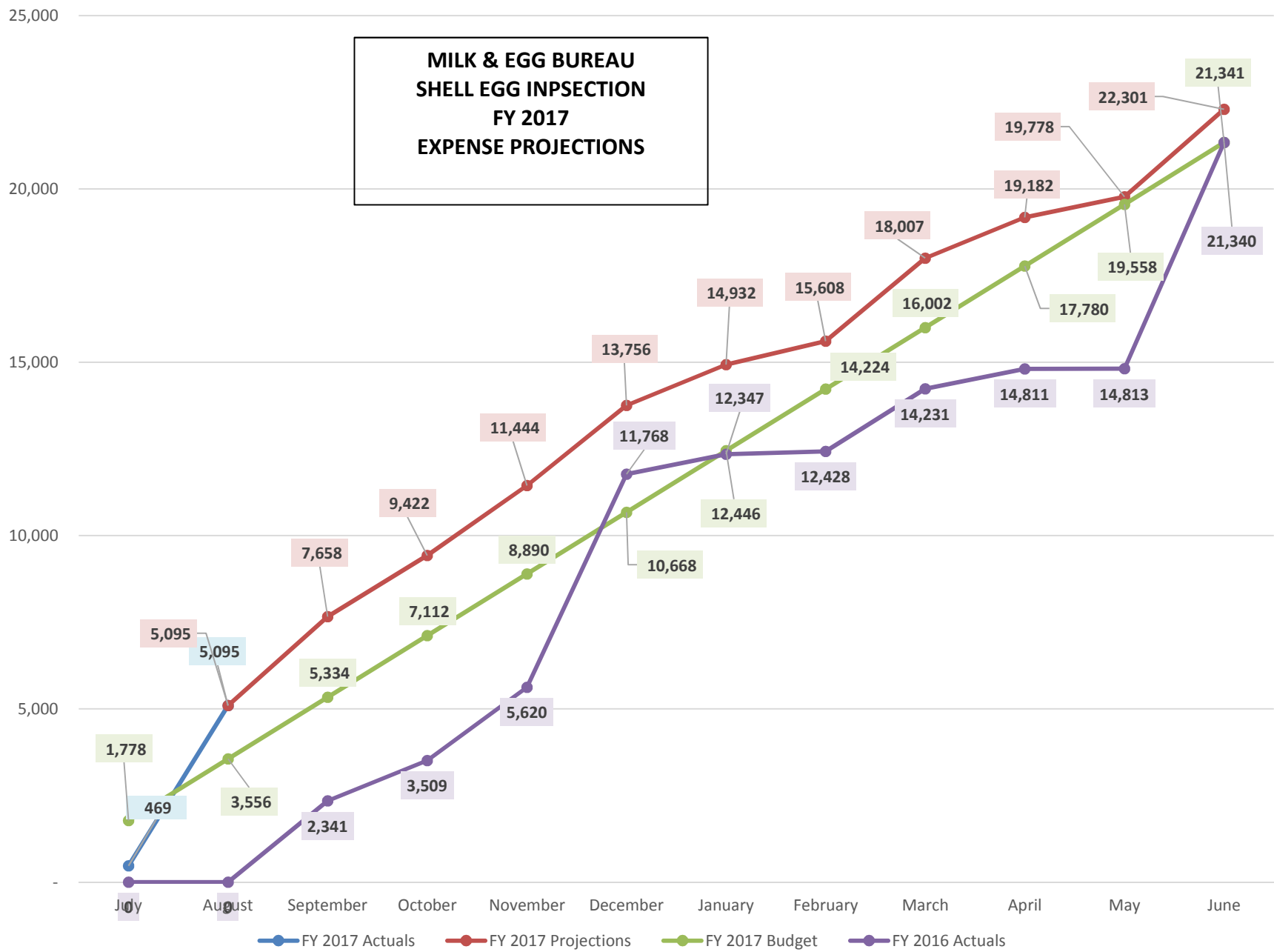
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 2,388	\$ 8,488	\$ 10,876	\$ 10,317	\$ (559)
61400 BENEFITS	741	3,337	4,078	3,978	(100)
TOTAL PERSONAL SERVICES	<u>3,129</u>	<u>11,825</u>	<u>14,954</u>	<u>14,295</u>	<u>(659)</u>
62000 OPERATIONS					
62200 SUPPLY	-	3,461	3,461	4,389	928
62400 TRAVEL	1,465	-	1,465	-	(1,465)
62800 OTHER EXPENSES	501	1,920	2,421	2,657	236
TOTAL OPERATIONS	<u>1,966</u>	<u>5,381</u>	<u>7,347</u>	<u>7,046</u>	<u>(301)</u>
TOTAL EXPENDITURES	<u>\$ 5,095</u>	<u>\$ 17,206</u>	<u>\$ 22,301</u>	<u>\$ 21,341</u>	<u>\$ (960)</u>

BUDGETED FUNDS

03032-2 SHELL EGG FEDERAL INSPEC	\$ 5,095	\$ 17,206	\$ 22,301	\$ 21,341	\$ (960)
TOTAL BUDGET FUNDING	<u>\$ 5,095</u>	<u>\$ 17,206</u>	<u>\$ 22,301</u>	<u>\$ 21,341</u>	<u>\$ (960)</u>

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



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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

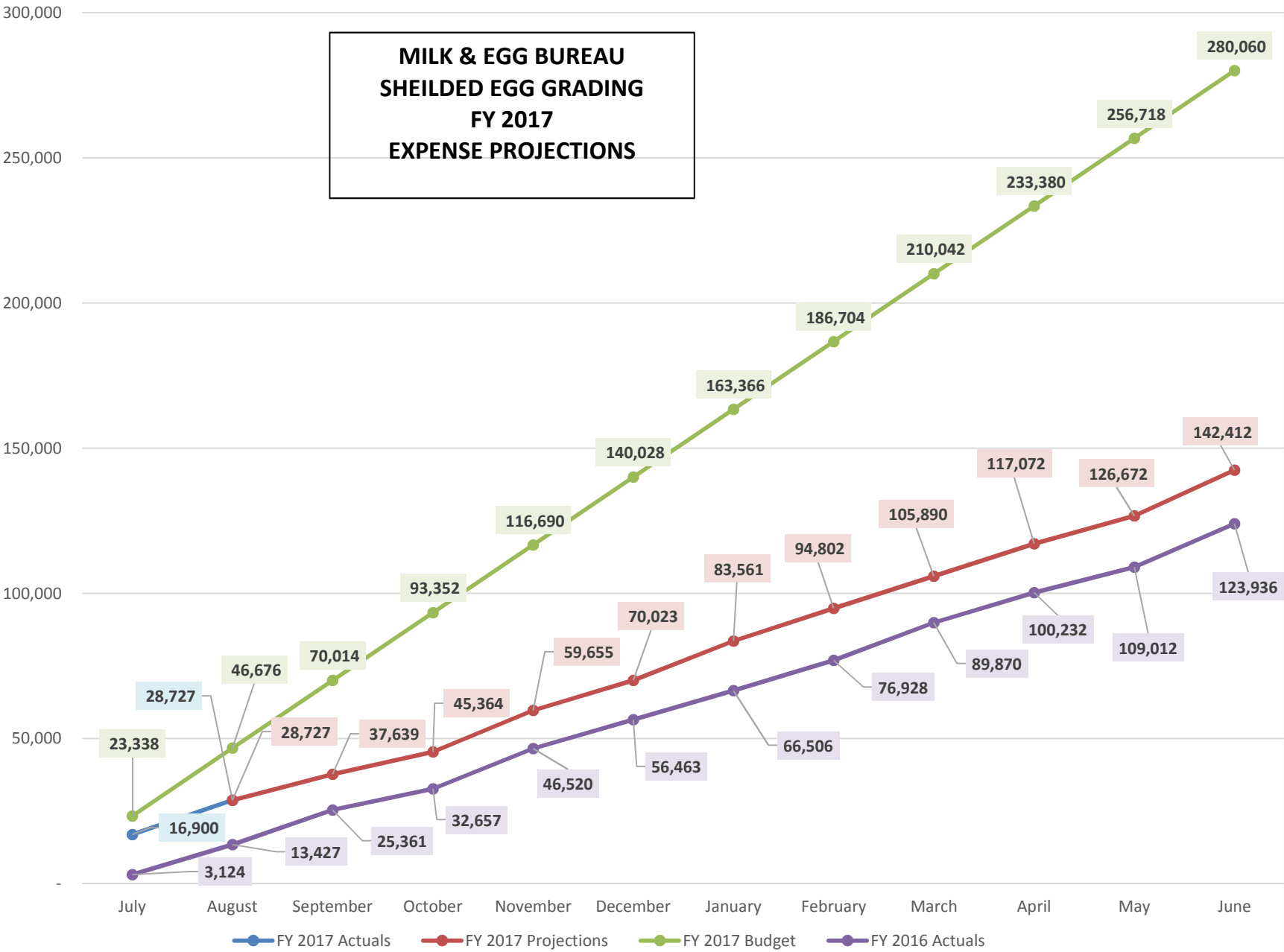
	Year-to-Date Actual Expenses September FY 2017	Projected Expenses to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 17,237	\$ 65,740	\$ 82,977	\$ 101,078	\$ 18,101
61400 BENEFITS	6,880	26,032	32,912	43,027	10,115
TOTAL PERSONAL SERVICES	<u>24,117</u>	<u>91,772</u>	<u>115,889</u>	<u>144,105</u>	<u>28,216</u>
62000 OPERATIONS					
62100 CONTRACT	4,374	20,583	24,957	129,663	104,706
62200 SUPPLY	66	437	503	2,500	1,997
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	170	893	1,063	-	(1,063)
TOTAL OPERATIONS	<u>4,610</u>	<u>21,913</u>	<u>26,523</u>	<u>135,955</u>	<u>109,432</u>
TOTAL EXPENDITURES	<u>\$ 28,727</u>	<u>\$ 113,685</u>	<u>\$ 142,412</u>	<u>\$ 280,060</u>	<u>\$ 137,648</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 28,727	\$ 113,685	\$ 142,412	\$ 280,060	\$ 137,648
TOTAL BUDGET FUNDING	<u>\$ 28,727</u>	<u>\$ 113,685</u>	<u>\$ 142,412</u>	<u>\$ 280,060</u>	<u>\$ 137,648</u>

Milk inspection has a significant excess of budget over projected expenses due to cutting costs to match milk assessment fee revenues. The bureau will not be able to operate at this level and continue to provide services to the industry.

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

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

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



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

DIVISION: BRANDS ENFORCEMENT
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

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

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 401,700	\$ 1,905,182	\$ 2,306,882	\$ 2,438,466	\$ 131,584
61200 OVERTIME	-	65,000	65,000	65,730	730
61400 BENEFITS	191,921	784,863	976,784	1,055,591	78,807
TOTAL PERSONAL SERVICES	<u>593,621</u>	<u>2,755,045</u>	<u>3,348,666</u>	<u>3,559,787</u>	<u>211,121</u>
62000 OPERATIONS					
62100 CONTRACT	15,890	51,716	67,606	73,728	6,122
62200 SUPPLY	11,975	97,518	109,493	134,417	24,924
62300 COMMUNICATION	16,794	62,514	79,308	75,101	(4,207)
62400 TRAVEL	5,211	16,030	21,241	30,691	9,450
62500 RENT	14,148	29,888	44,036	62,720	18,684
62600 UTILITIES	6,500	509	7,009	12,131	5,122
62700 REPAIR & MAINT	2,641	28,422	31,063	36,520	5,457
62800 OTHER EXPENSES	18,392	58,798	77,190	71,244	(5,946)
TOTAL OPERATIONS	<u>91,551</u>	<u>345,395</u>	<u>436,946</u>	<u>496,552</u>	<u>59,606</u>
68000 TRANSFERS					
68000 TRANSFERS	-	-	-	129,000	129,000
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>129,000</u>
TOTAL EXPENDITURES	<u>\$ 685,172</u>	<u>\$ 3,100,440</u>	<u>\$ 3,785,612</u>	<u>\$ 4,185,339</u>	<u>\$ 399,727</u>
<u>BUDGETED FUNDS</u>					
02425 BRAND INSPECTION FEES	\$ 685,172	\$ 1,857,147	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	-	1,243,293	1,243,293	1,643,020	399,727
TOTAL BUDGET FUNDING	<u>\$ 685,172</u>	<u>\$ 3,100,440</u>	<u>\$ 3,785,612</u>	<u>\$ 4,185,339</u>	<u>\$ 399,727</u>

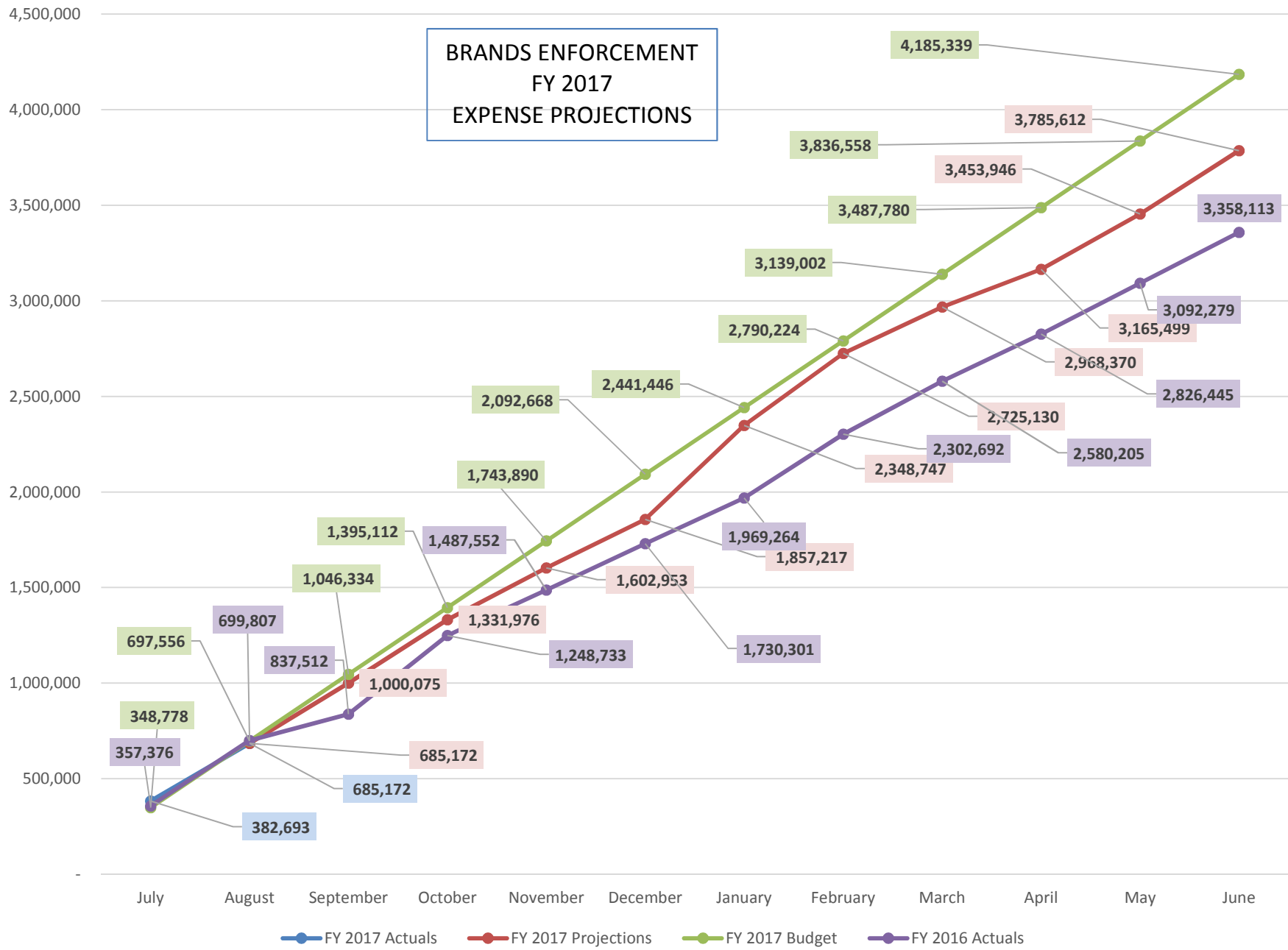
Due to the lag in timing that expenses are able to be posted to the accounting system, projected expenses are calculated using ten months to the end of the year instead of the anticipated nine months.

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. SB 418 payplan of \$189,896 and the pay increase to the 2014 market have been included in the projection.

Projected payouts for employees that have submitted resignation of employment is \$18,911. The department expects to pay this within the next three months.

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$132,300 to June 30, 2017.

BRANDS ENFORCEMENT
FY 2017
EXPENSE PROJECTIONS



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

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

	Year-to-Date Actual Expenses September FY 2017	Projected Expenses to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 22.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

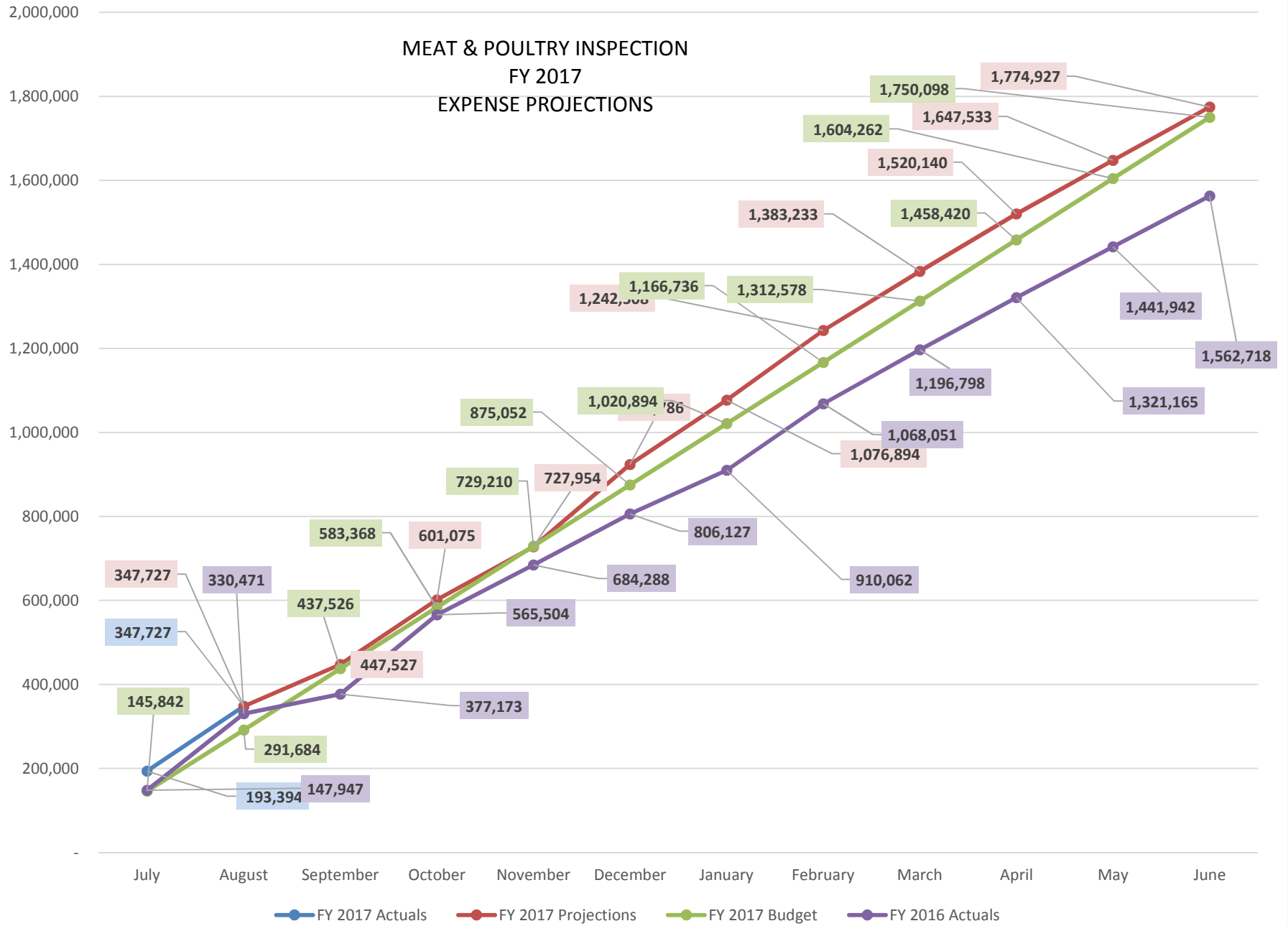
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 180,726	\$ 748,008	\$ 928,734	\$ 875,374	\$ (53,360)
61400 BENEFITS	85,850	338,458	424,308	389,783	(34,525)
TOTAL PERSONAL SERVICES	<u>266,576</u>	<u>1,086,466</u>	<u>1,353,042</u>	<u>1,265,157</u>	<u>(87,885)</u>
62000 OPERATIONS					
62100 CONTRACT	12,738	26,377	39,115	58,091	18,976
62200 SUPPLY	1,343	5,316	6,659	10,464	3,805
62300 COMMUNICATION	2,230	8,808	11,038	13,500	2,462
62400 TRAVEL	6,560	28,060	34,620	49,877	15,257
62500 RENT	16,616	76,188	92,804	110,188	17,384
62700 REPAIR & MAINT	110	13,457	13,567	17,821	4,254
62800 OTHER EXPENSES	41,554	182,528	224,082	225,000	918
TOTAL OPERATIONS	<u>81,151</u>	<u>340,734</u>	<u>421,885</u>	<u>484,941</u>	<u>63,056</u>
TOTAL EXPENDITURES	<u>\$ 347,727</u>	<u>\$ 1,427,200</u>	<u>\$ 1,774,927</u>	<u>\$ 1,750,098</u>	<u>\$ (24,829)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 178,968	\$ 734,551	\$ 913,519	\$ 917,217	\$ 3,698
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	168,759	686,931	855,690	827,163	(28,527)
TOTAL BUDGET FUNDING	<u>\$ 347,727</u>	<u>\$ 1,427,200</u>	<u>\$ 1,774,927</u>	<u>\$ 1,750,098</u>	<u>\$ (24,829)</u>

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

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

The department has evaluated the list of employees who are eligible to retire but have not indicated to management that they intend to retire during this fiscal year. Since employees may retire at anytime, the department has deemed it appropriate to include employees payout liabilities in the projections. Employees who have indicated they do not intend to retire this fiscal year are not included in the projections. Payouts for employees age 62 and over are included in the projections and are estimated to be \$91,900 to June 30, 2017.

MEAT & POULTRY INSPECTION
 FY 2017
 EXPENSE PROJECTIONS



**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
SEPTEMBER 30, 2016**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 21%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses September FY 2017	Same Period Prior Year Actual Expenses September FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	135.62					
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 6,342,649	\$ 1,157,778	\$ 1,148,351	\$ 9,427	\$ 5,184,871	18%
61200 OVERTIME	65,730	-	-	-	65,730	0%
61300 OTHER/PER DIEM	8,200	1,750	1,550	200	6,450	21%
61400 BENEFITS	2,690,434	510,732	474,421	36,311	2,179,702	19%
TOTAL PERSONAL SERVICES	<u>9,107,013</u>	<u>1,670,260</u>	<u>1,624,322</u>	<u>45,938</u>	<u>7,436,753</u>	18%
62000 OPERATIONS						
62100 CONTRACT	1,349,251	118,335	283,949	(165,614)	1,230,916	9%
62200 SUPPLY	796,673	122,955	130,706	(7,751)	673,718	15%
62300 COMMUNICATION	212,184	45,449	45,986	(537)	166,735	21%
62400 TRAVEL	173,017	26,787	27,276	(489)	146,230	15%
62500 RENT	450,298	112,458	104,810	7,648	337,840	25%
62600 UTILITIES	52,614	17,240	6,000	11,240	35,374	33%
62700 REPAIR & MAINT	176,314	54,572	33,616	20,956	121,742	31%
62800 OTHER EXPENSES	530,323	108,276	89,148	19,128	422,047	20%
TOTAL OPERATIONS	<u>3,740,674</u>	<u>606,072</u>	<u>721,491</u>	<u>(115,419)</u>	<u>3,134,602</u>	16%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	5,000	(5,000)	13,000	0%
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>13,000</u>	0%
68000 TRANSFERS						
68000 TRANSFERS	513,481	95,326	42,276	53,050	418,155	19%
TOTAL TRANSFERS	<u>513,481</u>	<u>95,326</u>	<u>42,276</u>	<u>53,050</u>	<u>418,155</u>	19%
69000 CAPITAL LEASES						
69000 LEASES	19,967	3,459	3,459	-	16,508	17%
TOTAL LEASES	<u>19,967</u>	<u>3,459</u>	<u>3,459</u>	<u>-</u>	<u>16,508</u>	17%
TOTAL	<u>\$ 13,394,135</u>	<u>\$ 2,375,117</u>	<u>\$ 2,396,548</u>	<u>\$ (21,431)</u>	<u>\$ 11,019,018</u>	18%
FUND						
01100 GENERAL FUND	\$ 2,763,068	\$ 285,690	\$ 245,055	\$ 40,635	\$ 2,477,378	10%
02262 SHIELDED EGG GRADING FEES	280,060	28,727	25,360	3,367	251,333	10%
02425 BRAND INSPECTION FEES	2,542,319	685,172	705,120	(19,948)	1,857,147	27%
02426 PER CAPITA FEE	4,270,971	538,770	511,297	27,473	3,732,201	13%
02427 ANIMAL HEALTH	1,042,718	404,795	402,541	2,254	637,923	39%
02701 MILK INSPECTION FEES	338,537	58,775	86,709	(27,934)	279,762	17%
02817 MILK CONTROL	284,372	58,305	58,972	(667)	226,067	21%
03209 MEAT & POULTRY INSPECTION	827,163	168,759	164,852	3,907	658,404	20%
03032-1 NATIONAL LAB NETWORK	59,433	13,641	-	13,641	45,792	23%
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	5,095	6,098	(1,003)	16,246	24%
03427 AH FEDERAL UMBRELLA	964,153	127,388	190,544	(63,156)	836,765	13%
TOTAL BUDGET FUNDING	<u>\$ 13,394,135</u>	<u>\$ 2,375,117</u>	<u>\$ 2,396,548</u>	<u>\$ (21,431)</u>	<u>\$ 11,019,018</u>	18%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Department of Livestock is budgeted for \$13,394,135 and 135.62 FTE in FY 2017. Personal services budget is 18% expended with 21% of payrolls complete. Personal services expended as of September 2016 was \$45,938 higher than September 2015. Operations are 16% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$115,419 lower than September 2015. Overall, Department of Livestock total expenditures were \$21,431 lower than the same period last year with 18% of the budget expended.

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

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

	FY 2017 Budget	Year-to-Date Actual Expenses September FY 2017	Same Period Prior Year Actual Expenses September FY 2016	Year to Year Comparison	Balance of Budget Available
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 4,189	\$ 10,217	\$ (6,028)	\$ 19,369
61400 BENEFITS	10,584	2,819	4,104	(1,285)	7,765
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>7,008</u>	<u>14,321</u>	<u>(7,313)</u>	<u>27,134</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	30,238	131,382	(101,144)	9,933
62200 SUPPLY	20,441	5,803	19,972	(14,169)	14,638
62300 COMMUNICATION	2,278	250	288	(38)	2,028
62400 TRAVEL	8,068	4,327	4,790	(463)	3,741
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	22,255	-	22,255	27,814
62800 OTHER EXPENSES	7,212	2,649	3,726	(1,077)	4,563
TOTAL OPERATIONS	<u>128,276</u>	<u>65,522</u>	<u>160,158</u>	<u>(94,636)</u>	<u>62,754</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	48,387	33,691	14,696	96,613
TOTAL GRANTS	<u>145,000</u>	<u>48,387</u>	<u>33,691</u>	<u>14,696</u>	<u>96,613</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	73,239	49,639	23,600	130,183
TOTAL STATE SOURCES	<u>203,422</u>	<u>73,239</u>	<u>49,639</u>	<u>23,600</u>	<u>130,183</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES	<u>\$ 883,840</u>	<u>\$ 244,156</u>	<u>\$ 263,804</u>	<u>\$ (19,648)</u>	<u>\$ 639,684</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 72,451	\$ 55,404	\$ 17,047	\$ 130,971
02117 PREDATORY ANIMAL CONTROL	350,000	26,200	27,298	(1,098)	323,800
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	49,175	27,926	21,249	95,825
03673 SMALL FEDERAL GRANTS	96,470	83,788	24,202	59,586	12,682
03707 HOMELAND SECURITY	-	-	118,191	(118,191)	-
03710 ANIMAL TRACEABILITY	88,948	12,542	10,783	1,759	76,406
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	<u>\$ 883,840</u>	<u>\$ 244,156</u>	<u>\$ 263,804</u>	<u>\$ (19,648)</u>	<u>\$ 639,684</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

Statutory appropriated and budget amended expenditures are not budgeted in House bill 2 or the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutory appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$72,451 for loss of livestock from state funding and \$49,175 from federal funding which was \$17,047 higher and \$21,249 higher, respectively, than same period last year. The Department of Livestock has paid \$26,200 out of statutory appropriated state funds for predator control and insurance costs.

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES - COMBINED

BUDGET YEAR LAPSED: 17.0%
PAYROLL PERIODS COMPLETED: 21.4%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses September FY 2017	Prior Year Actual Expenses September FY 2016			
	FY 2017 Budget					
BUDGETED FTE 17.00						
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 922,627	\$ 187,344	\$ 167,575	\$ 19,769	\$ 735,283	20.3%
61300 OTHER/PER DIEM	8,200	1,750	1,550	200	6,450	21.3%
61400 BENEFITS	356,501	72,398	63,686	8,712	284,103	20.3%
TOTAL PERSONAL SERVICES	1,287,328	261,492	232,811	28,681	1,025,836	20.3%
62000 OPERATIONS						
62100 CONTRACT	200,199	28,366	143,548	(115,182)	171,833	14.2%
62200 SUPPLY	120,111	11,188	11,092	96	108,923	9.3%
62300 COMMUNICATION	39,987	4,962	7,703	(2,741)	35,025	12.4%
62400 TRAVEL	42,546	7,194	8,389	(1,195)	35,352	16.9%
62500 RENT	172,491	28,250	28,190	60	144,241	16.4%
62700 REPAIR & MAINT	13,419	149	432	(283)	13,270	1.1%
62800 OTHER EXPENSES	24,572	4,516	4,288	228	20,056	18.4%
TOTAL OPERATIONS	613,325	84,625	203,642	(119,017)	528,700	13.8%
68000 TRANSFERS						
68000 TRANSFERS	87,481	95,326	-	95,326	(7,845)	109.0%
TOTAL TRANSFERS	87,481	95,326	-	95,326	(7,845)	109.0%
TOTAL EXPENDITURES	\$ 1,988,134	\$ 441,443	\$ 436,453	\$ 4,990	\$ 1,546,691	22.2%
FUND						
01100 GENERAL FUND	\$ 98,369	\$ 20,539	\$ 20,400	\$ 139	\$ 77,830	20.9%
02426 PER CAPITA	1,605,393	362,599	357,081	5,518	1,214,354	22.6%
02817 MILK CONTROL	284,372	58,305	58,972	(667)	226,067	20.5%
TOTAL BUDGET FUNDING	\$ 1,988,134	\$ 441,443	\$ 436,453	\$ 4,990	\$ 1,518,251	22.2%
NON-APPROPRIATED EXPENDITURES						
62000 OPERATIONS						
62100 CONTRACT	\$ 27,000	\$ 26,200	\$ 27,298	\$ (1,098)	\$ 800	97.0%
TOTAL OPERATIONS	27,000	26,200	27,298	(1,098)	800	97.0%
66000 GRANTS						
66200 FROM FEDERAL SOURCES	145,000	48,387	33,691	14,696	96,613	33.4%
TOTAL GRANTS	145,000	48,387	33,691	14,696	96,613	33.4%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	203,422	73,239	49,639	23,600	130,183	36.0%
TOTAL STATE SOURCES	203,422	73,239	49,639	23,600	130,183	36.0%
68000 TRANSFERS						
68000 TRANSFERS	323,000	-	-	-	323,000	0.0%
TOTAL TRANSFERS	323,000	-	-	-	323,000	0.0%
TOTAL NON-APPROPRIATED EXPENDITURES	\$ 698,422	\$ 147,826	\$ 110,628	\$ 37,198	\$ 550,596	21.2%
NON-APPROPRIATED FUND						
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 72,451	\$ 55,404	\$ 17,047	\$ 130,971	35.6%
02117 PREDATORY ANIMAL CONTROL	350,000	26,200	27,298	(1,098)	323,800	7.5%
03345 LIVESTOCK LOSS MEDIATION FEDE	145,000	49,175	27,926	21,249	95,825	33.9%
TOTAL NON-APPROPRIATED FUNDING	\$ 698,422	\$ 147,826	\$ 110,628	\$ 37,198	\$ 550,596	21.2%

Combined Central Services is budgeted \$1,988,134 and 17 FTE in FY 2017 funded with general fund, Per Capita and Milk Control fees. The Milk Control Bureau and Livestock Loss Board budgets are rolled up into Central Services but are shown subsequently as separate budgets. The personal services budget is 20.3% expended with 21.4% of payrolls complete. Personal services expended as of September 2016 were \$28,681 higher than September 2015. Operations are 13.8% expended with 17.0% of the budget year lapsed. Operation expenses as of September 2016 were \$119,017 lower than September 2015. Overall, Central Services - Combined total expenditures were \$4,990 higher than the same period last year with 22.2% of the budget expended.

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: BOARD OF LIVESTOCK

BUDGET YEAR LAPSED: 17%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2017 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses September FY 2017	Prior Year Actual Expenses September FY 2016			
61000 PERSONAL SERVICES						
61300 OTHER/PER DIEM	\$ 4,600	\$ 800	\$ 1,200	\$ (400)	\$ 3,800	17%
TOTAL PERSONAL SERVICES	<u>4,600</u>	<u>800</u>	<u>1,200</u>	<u>(400)</u>	<u>3,800</u>	17%
62000 OPERATIONS						
62100 CONTRACT	214	-	-	-	214	0%
62200 SUPPLY	875	-	-	-	875	0%
62300 COMMUNICATION	386	18	90	(72)	368	5%
62400 TRAVEL	13,592	2,437	3,765	(1,328)	11,155	18%
62800 OTHER EXPENSES	1,340	95	40	55	1,245	7%
TOTAL OPERATIONS	<u>16,407</u>	<u>2,550</u>	<u>3,895</u>	<u>(1,345)</u>	<u>13,857</u>	16%
TOTAL	<u>\$ 21,007</u>	<u>\$ 3,350</u>	<u>\$ 5,095</u>	<u>\$ (1,745)</u>	<u>\$ 17,657</u>	16%
FUND						
02426 PER CAPITA	\$ 21,007	\$ 3,350	\$ 5,095	\$ (1,745)	\$ 17,657	16%
TOTAL BUDGET FUNDING	<u>\$ 21,007</u>	<u>\$ 3,350</u>	<u>\$ 5,095</u>	<u>\$ (1,745)</u>	<u>\$ 17,657</u>	16%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Board of Livestock is budgeted for \$21,007 in FY 2017. This budget is primarily for the board meetings and associated costs. Total expenditures as of September 2016 were \$3,350 compared to \$5,095 expended in same period in FY 2016. With 17% of the budget year lapsed, the board has expended 16% of its budget for FY 2017.

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 701,117	\$ 140,733	\$ 120,272	\$ 20,461	\$ 560,384	20%
61400 BENEFITS	278,194	54,338	46,493	7,845	223,856	20%
TOTAL PERSONAL SERVICES	979,311	195,071	166,765	28,306	784,240	20%
62000 OPERATIONS						
62100 CONTRACT	169,544	24,749	140,674	(115,925)	144,795	15%
62200 SUPPLY	114,164	10,575	9,898	677	103,589	9%
62300 COMMUNICATION	32,254	3,695	3,697	(2)	28,559	11%
62400 TRAVEL	12,453	583	2,294	(1,711)	11,870	5%
62500 RENT	158,121	25,851	25,796	55	132,270	16%
62700 REPAIR & MAINT	12,761	2	175	(173)	12,759	0%
62800 OTHER EXPENSES	18,297	3,397	2,687	710	14,900	19%
TOTAL OPERATIONS	517,594	68,852	185,221	(116,369)	448,742	13%
68000 TRANSFERS						
68000 TRANSFERS	87,481	95,326	-	95,326	(7,845)	109%
TOTAL TRANSFERS	87,481	95,326	-	95,326	(7,845)	
TOTAL EXPENDITURES	\$ 1,584,386	\$ 359,249	\$ 351,986	\$ 7,263	\$ 1,225,137	23%
BUDGETED FUNDS						
02426 PER CAPITA	\$ 1,584,386	\$ 359,249	\$ 351,986	\$ 7,263	\$ 1,225,137	23%
TOTAL BUDGETED FUNDS	\$ 1,584,386	\$ 359,249	\$ 351,986	\$ 7,263	\$ 1,225,137	23%

STATUTORY APPROPRIATED FUNDS

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

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

Central Services is budgeted \$1,584,386 and 13 FTE in FY 2017 and is funded with Per Capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 20% expended with 22% of payrolls complete. The personal services expended through September 2016 was \$28,306 higher than September 2015. Operation expenses are 13% expended as of September 2016 and were \$116,369 lower than September 2015. Overall, Central Services total expenditures were \$7,263 higher than the same period last year with 23% of the budget expended and 17% of the budget period complete. The Department of Livestock has paid \$26,200 out of statutory appropriated state funds for predator control and insurance costs.

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

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

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

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 162,656	\$ 34,464	\$ 34,967	\$ (503)	\$ 128,192	21%
61300 OTHER/PER DIEM	1,950	550	-	550	1,400	28%
61400 BENEFITS	57,538	13,372	12,758	614	44,166	23%
TOTAL PERSONAL SERVICES	222,144	48,386	47,725	661	173,758	22%

62000 OPERATIONS

62100 CONTRACT	29,575	3,251	2,503	748	26,324	11%
62200 SUPPLY	3,652	499	1,083	(584)	3,153	14%
62300 COMMUNICATION	4,347	807	3,501	(2,694)	3,540	19%
62400 TRAVEL	11,341	2,945	1,007	1,938	8,396	26%
62500 RENT	8,870	1,481	1,478	3	7,389	17%
62700 REPAIR & MAINT	508	147	127	20	361	29%
62800 OTHER EXPENSES	3,935	789	1,548	(759)	3,146	20%
TOTAL OPERATIONS	62,228	9,919	11,247	(1,328)	52,309	16%
TOTAL EXPENDITURES	\$ 284,372	\$ 58,305	\$ 58,972	\$ (667)	\$ 226,067	21%

BUDGETED FUNDS

02817 MILK CONTROL	\$ 284,372	\$ 58,305	\$ 58,972	\$ (667)	\$ 226,067	21%
TOTAL BUDGETED FUNDS	\$ 284,372	\$ 58,305	\$ 58,972	\$ (667)	\$ 226,067	21%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Milk Control Bureau is budgeted for \$284,372 and 3 FTE in FY 2017 and is funded with milk industry fees. The personal services budget is 22% expended with 22% of payrolls complete. Personal services expended as of September 2016 were \$661 higher than September 2015. Operations are 16% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$1,328 lower than September 2015. Overall, Milk Control Bureau total expenditures were \$667 lower than the same period last year with 21% of the budget expended. The 19% budget expended for communication expense was the annual charge for messenger service from Print & Mail Services.

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

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses		Same Period Prior Year Actual Expenses		Balance of Budget Available	Percent Budget Expended
	FY 2017 Budget	September FY 2017	September FY 2016	Year to Year Comparison		
BUDGETED FTE	1.00					
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	\$ 58,854	\$ 12,147	\$ 12,336	\$ (189)	\$ 46,707	21%
61300 OTHER/PER DIEM	1,650	400	350	50	1,250	24%
61400 BENEFITS	20,769	4,688	4,435	253	16,081	23%
TOTAL PERSONAL SERVICES	<u>81,273</u>	<u>17,235</u>	<u>17,121</u>	<u>114</u>	<u>64,038</u>	21%
62000 OPERATIONS						
62100 CONTRACT	866	366	371	(5)	500	42%
62200 SUPPLY	1,420	114	111	3	1,306	8%
62300 COMMUNICATION	3,000	442	415	27	2,558	15%
62400 TRAVEL	5,160	1,229	1,323	(94)	3,931	24%
62500 RENT	5,500	918	916	2	4,582	17%
62700 REPAIR & MAINT	150	-	130	(130)	150	0%
62800 OTHER EXPENSES	1,000	235	13	222	765	24%
TOTAL OPERATIONS	<u>17,096</u>	<u>3,304</u>	<u>3,279</u>	<u>25</u>	<u>13,792</u>	19%
TOTAL EXPENDITURES	<u>\$ 98,369</u>	<u>\$ 20,539</u>	<u>\$ 20,400</u>	<u>\$ 139</u>	<u>\$ 77,830</u>	21%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 98,369	\$ 20,539	\$ 20,400	\$ 139	\$ 77,830	21%
TOTAL BUDGETED FUNDS	<u>\$ 98,369</u>	<u>\$ 20,539</u>	<u>\$ 20,400</u>	<u>\$ 139</u>	<u>\$ 77,830</u>	21%

STATUTORY AND BUDGET AMENDED EXPENDITURES

66000 GRANTS						
66200 FROM FEDERAL SOURCES	145,000	48,387	33,691	14,696	96,613	33%
TOTAL GRANTS	<u>145,000</u>	<u>48,387</u>	<u>33,691</u>	<u>14,696</u>	<u>96,613</u>	33%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	203,422	73,239	49,639	23,600	130,183	
TOTAL STATE SOURCES	<u>203,422</u>	<u>73,239</u>	<u>49,639</u>	<u>23,600</u>	<u>130,183</u>	36%
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES	<u>\$ 348,422</u>	<u>\$ 121,626</u>	<u>\$ 83,330</u>	<u>\$ 38,296</u>	<u>\$ 226,796</u>	35%
STATUTORY APPROPRIATED FUND						
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 72,451	\$ 55,404	\$ 17,047	\$ 130,971	36%
BUDGET AMENDED FUNDS						
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	49,175	27,926	21,249	95,825	34%
TOTAL STATUTORY AND BUDGET AMENDED FUNDS	<u>\$ 348,422</u>	<u>\$ 121,626</u>	<u>\$ 83,330</u>	<u>\$ 38,296</u>	<u>\$ 226,796</u>	35%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1 FTE funded with general fund. The personal services budget is 21% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$114 higher than September 2015. Operations are 19% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$25 higher than September 2015. Overall, Livestock Loss Board total expenditures were \$139 higher than the same period last year with 21% of the budget expended. The Livestock Loss Board has paid \$72,451 out of statutory appropriated state funds for loss of livestock which was \$17,047 higher than last year. The Livestock Loss Board also paid \$49,175 out of budget amended federal funds which is \$21,249 higher than last year.

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

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: COMBINED DIAGNOSTIC LABORATORY

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

**BUDGET TO ACTUAL EXPENSE COMPARISON
REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses September FY 2017	Same Period Prior Year Actual Expenses September FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 21.51

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100	SALARIES	\$ 963,926	\$ 186,148	\$ 213,898	\$ (27,750)	\$ 777,778 19%
61400	BENEFITS	437,623	80,168	74,752	5,416	357,455 18%
	TOTAL PERSONAL SERVICES	<u>1,401,549</u>	<u>266,316</u>	<u>288,650</u>	<u>(22,334)</u>	<u>1,135,233</u> 19%
62000 OPERATIONS						
62100	CONTRACT	95,867	14,913	22,024	(7,111)	80,954 16%
62200	SUPPLY	469,528	86,526	78,365	8,161	383,002 18%
62300	COMMUNICATION	29,541	8,003	8,117	(114)	21,538 27%
62400	TRAVEL	7,512	81	491	(410)	7,431 1%
62500	RENT	7,949	443	443	-	7,506 6%
62600	UTILITIES	40,483	10,740	-	10,740	29,743 27%
62700	REPAIR & MAINT	75,654	24,452	18,800	5,652	51,202 32%
62800	OTHER EXPENSES	129,249	28,852	4,703	24,149	100,397 22%
	TOTAL OPERATIONS	<u>855,783</u>	<u>174,010</u>	<u>132,943</u>	<u>41,067</u>	<u>681,773</u> 20%
69000 CAPITAL LEASES						
69000	LEASES	19,967	3,459	3,459	-	16,508 17%
	TOTAL LEASES	<u>19,967</u>	<u>3,459</u>	<u>3,459</u>	<u>-</u>	<u>16,508</u> 17%
	TOTAL EXPENDITURES	<u>\$ 2,277,299</u>	<u>\$ 443,785</u>	<u>\$ 430,052</u>	<u>\$ 13,733</u>	<u>\$ 1,833,514</u> 19%
BUDGETED FUNDS						
01100	GENERAL FUND	\$ 910,064	\$ 25,349	\$ -	\$ 25,349	\$ 884,715 3%
02426	PER CAPITA FEE	270,802	-	-	-	270,802 0%
02427	ANIMAL HEALTH LAB FEES	1,037,000	404,795	402,541	2,254	632,205 39%
02701	MILK INSPECTION FEES	-	-	27,511	(27,511)	-
03032-1	FEDERAL NATIONAL LAB NETWORK	59,433	13,641	-	13,641	45,792 23%
	TOTAL BUDGETED FUNDS	<u>\$ 2,277,299</u>	<u>\$ 443,785</u>	<u>\$ 430,052</u>	<u>\$ 13,733</u>	<u>\$ 1,833,514</u> 19%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100	SALARIES	\$ -	\$ -	\$ 9,344	\$ (9,344)	\$ -
61400	BENEFITS	-	-	3,921	(3,921)	-
	TOTAL PERSONAL SERVICES	<u>-</u>	<u>-</u>	<u>13,265</u>	<u>(13,265)</u>	<u>-</u>
62000 OPERATIONS						
62100	CONTACT	-	-	96,564	(96,564)	-
62200	SUPPLY	4,706	4,066	15,632	(11,566)	640 86%
62700	REPAIRS & MAINT	23,000	22,255	-	22,255	745 97%
62800	OTHER EXPENSES	1,050	1,032	2,600	(1,568)	18 98%
	TOTAL OPERATIONS	<u>28,756</u>	<u>27,353</u>	<u>114,796</u>	<u>(87,443)</u>	<u>1,403</u> 95%
63000 EQUIPMENT						
63100	EQUIPMENT	50,000	50,000	5,995	44,005	- 100%
	TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u> 100%
	TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 134,056</u>	<u>\$ (56,703)</u>	<u>\$ 1,403</u> 98%
BUDGET AMENDED FUND						
03673	SMALL FEDERAL GRANTS	\$ 78,756	\$ 77,353	\$ 15,865	\$ 61,488	\$ 1,403 98%
03707	HOMELAND SECURITY	-	-	118,191	(118,191)	-
	TOTAL BUDGED AMENDED FUNDING	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 134,056</u>	<u>\$ (56,703)</u>	<u>\$ 1,403</u> 98%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2017 the combined diagnostic laboratory is budgeted \$2,277,299 with 21.51 FTE in FY 2017. The diagnostic laboratory is funded with general fund of \$910,064, per capita fee of \$270,802, animal health lab fees of \$1,037,000, and federal national lab network of \$59,433. The personal services budget is 19% expended with 22% of payrolls complete. The personal services expended as of September 2016 was \$22,334 lower than September 2015. Operations are 20% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$41,067 higher than September 2015. Overall, combined diagnostic laboratory total expenditures were \$13,733 higher than the same period last year with 19% of the budget expended.

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

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 898,196	\$ 174,737	\$ 204,199	\$ (29,462)	\$ 723,459	19%
61400 BENEFITS	410,586	75,598	70,780	4,818	334,988	18%
TOTAL PERSONAL SERVICES	1,308,782	250,335	274,979	(24,644)	1,058,447	19%
62000 OPERATIONS						
62100 CONTRACT	88,767	14,313	21,241	(6,928)	74,454	16%
62200 SUPPLY	436,401	78,831	72,224	6,607	357,570	18%
62300 COMMUNICATION	28,541	7,838	7,942	(104)	20,703	27%
62400 TRAVEL	6,012	75	71	4	5,937	1%
62500 RENT	7,949	443	443	-	7,506	6%
62600 UTILITIES	40,483	10,740	-	10,740	29,743	27%
62700 REPAIR & MAINT	67,354	24,203	12,877	11,326	43,151	36%
62800 OTHER EXPENSES	126,149	28,265	4,305	23,960	97,884	22%
TOTAL OPERATIONS	801,656	164,708	119,103	45,605	636,948	21%
63000 EQUIPMENT						
63100 EQUIPMENT	-	-	5,000	(5,000)	-	
TOTAL EQUIPMENT	-	-	5,000	(5,000)	-	
69000 CAPITAL LEASES						
69000 LEASES	19,967	3,459	3,459	-	16,508	17%
TOTAL LEASES	19,967	3,459	3,459	-	16,508	17%
TOTAL	\$ 2,130,405	\$ 418,502	\$ 402,541	\$ 15,961	\$ 1,711,903	20%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 763,170	\$ 66	\$ -	\$ 66	\$ 763,104	0%
02426 PER CAPITA FEE	270,802	-	-	-	270,802	0%
02427 ANIMAL HEALTH LAB FEES	1,037,000	404,795	402,541	2,254	632,205	39%
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	13,641	-	13,641	45,792	23%
TOTAL BUDGET FUNDING	\$ 2,130,405	\$ 418,502	\$ 402,541	\$ 15,961	\$ 1,711,903	20%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ -	\$ -	\$ 9,344	\$ (9,344)	\$ -	
61400 BENEFITS	-	-	3,921	(3,921)	-	
TOTAL PERSONAL SERVICES	-	-	13,265	(13,265)	-	
62000 OPERATIONS						
62100 CONTRACT	-	-	96,564	(96,564)	-	
62200 SUPPLY	4,706	4,066	15,632	(11,566)	640	86%
62700 REPAIRS & MAINT	23,000	22,255	-	22,255	745	97%
62800 OTHER EXPENSES	1,050	1,032	2,600	(1,568)	18	98%
TOTAL OPERATIONS	28,756	27,353	114,796	(87,443)	1,403	95%
63000 EQUIPMENT						
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-	100%
TOTAL EQUIPMENT	50,000	50,000	5,995	44,005	-	100%
TOTAL BUDGED AMENDED EXPENDITURES	\$ 78,756	\$ 77,353	\$ 134,056	\$ (56,703)	\$ 1,403	98%
BUDGET AMENDED FUND						
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 77,353	\$ 15,865	\$ 61,488	\$ 1,403	98%
03707 HOMELAND SECURITY	-	-	118,191	(118,191)	-	
TOTAL BUDGED AMENDED FUNDING	\$ 78,756	\$ 77,353	\$ 134,056	\$ (56,703)	\$ 1,403	98%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Main Lab is budgeted for \$2,130,405 and 20.01 FTE in FY 2017. It is funded with general fund of \$763,170, per capita fee of \$270,802, lab fees of \$1,037,000, and federal national lab network of \$59,433. Personal services are 19% expended with 22% of payrolls complete. Personal services expended as of September 2016 were \$24,644 lower than September 2015. Operations are 21% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$45,605 higher than September 2015. Overall, Main Lab total expenditures were \$15,961 higher than the same period last year with 17% of the budget year lapsed. The main lab budget is 20% expended.

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

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

BUDGET YEAR LAPSED:	17%
PAYROLL PERIODS COMPLETED:	22%

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

BUDGETED FTE	1.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 65,730	\$ 11,411	\$ 9,699	\$ 1,712	\$ 54,319	17%
61400 BENEFITS	27,037	4,570	3,972	598	22,467	17%
TOTAL PERSONAL SERVICES	92,767	15,981	13,671	2,310	76,786	17%
62000 OPERATIONS						
62100 CONTRACT	7,100	600	783	(183)	6,500	8%
62200 SUPPLY	33,127	7,695	6,141	1,554	25,432	23%
62300 COMMUNICATION	1,000	165	175	(10)	835	17%
62400 TRAVEL	1,500	6	420	(414)	1,494	0%
62700 REPAIR & MAINT	8,300	249	5,923	(5,674)	8,051	3%
62800 OTHER EXPENSES	3,100	587	398	189	2,513	19%
TOTAL OPERATIONS	54,127	9,302	13,840	(4,538)	44,825	17%
TOTAL	\$ 146,894	\$ 25,283	\$ 27,511	\$ (2,228)	\$ 121,611	17%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 146,894	\$ 25,283	\$ -	\$ 25,283	\$ 121,611	17%
02701 MILK INSPECTION FEES	-	-	27,511	(27,511)	-	-
TOTAL BUDGETED FUNDS	\$ 146,894	\$ 25,283	\$ 27,511	\$ (2,228)	\$ 121,611	17%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2017, the Milk Laboratory budget is \$146,894, and has 1.5 FTE funded with general fund. Personal services budget is 17% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$2,310 higher than September 2015. Operations are 17% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$4,538 lower than September 2015. Overall, milk lab total expenditures were \$2,228 lower than the same period last year. The total milk lab budget is 17% expended with 17% of the budget year complete.

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

DIVISION: ANIMAL HEALTH DIVISION - STATE VETERINARIAN
PROGRAM: STATE VETERINARIAN - COMBINED

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 14.25

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 822,643	\$ 147,537	\$ 155,064	\$ (7,527)	\$ 665,447	18%
61400 BENEFITS	322,148	58,050	57,788	262	260,879	18%
TOTAL PERSONAL SERVICES	1,144,791	205,587	212,852	(7,265)	926,326	18%
62000 OPERATIONS						
62100 CONTRACT	787,103	39,775	51,740	(11,965)	747,328	5%
62200 SUPPLY	43,676	10,373	8,488	1,885	33,303	24%
62300 COMMUNICATION	48,055	12,413	10,322	2,091	35,642	26%
62400 TRAVEL	26,461	4,550	6,409	(1,859)	21,911	17%
62500 RENT	91,950	52,255	55,488	(3,233)	39,695	57%
62700 REPAIR & MAINT	30,450	27,055	1,870	25,185	3,395	89%
62800 OTHER EXPENSES	65,841	12,385	14,351	(1,966)	53,456	19%
TOTAL OPERATIONS	1,093,536	158,806	148,668	10,138	934,730	15%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	0%
68000 TRANSFERS						
68000 TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL	\$ 2,548,327	\$ 364,393	\$ 403,796	\$ (39,403)	\$ 2,171,056	14%
FUND						
01100 GENERAL FUND	\$ 837,418	\$ 60,834	\$ 59,036	\$ 1,798	\$ 776,584	7%
02426 PER CAPITA FEE	746,756	176,171	154,216	21,955	557,707	24%
03427 AH FEDERAL UMBRELLA	964,153	127,388	190,544	(63,156)	836,765	13%
TOTAL BUDGET FUNDING	\$ 2,548,327	\$ 364,393	\$ 403,796	\$ (39,403)	\$ 2,171,056	14%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 23,558	\$ 4,189	\$ 873	\$ 3,316	\$ 19,369	18%
61400 BENEFITS	10,584	2,819	183	2,636	7,765	27%
TOTAL PERSONAL SERVICES	34,142	7,008	1,056	5,952	27,134	21%
62000 OPERATIONS						
62100 CONTRACT	13,171	4,038	7,520	(3,482)	9,133	31%
62200 SUPPLY	15,735	1,737	4,340	(2,603)	13,998	11%
62300 COMMUNICATION	2,278	250	288	(38)	2,028	11%
62400 TRAVEL	8,068	4,327	4,790	(463)	3,741	54%
62500 RENT	37	-	-	-	37	0%
62700 REPAIR & MAINT	27,069	-	-	-	27,069	0%
62800 OTHER EXPENSES	6,162	1,617	1,126	491	4,545	26%
TOTAL OPERATIONS	72,520	11,969	18,064	(6,095)	60,551	17%
TOTAL BUDGET AMENDED EXPENDITURES	\$ 106,662	\$ 18,977	\$ 19,120	\$ (143)	\$ 87,685	18%

BUDGET AMENDED FUND

03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 6,435	\$ 8,337	\$ (1,902)	\$ 11,279	36%
03710 ANIMAL TRACEABILITY	88,948	12,542	10,783	1,759	76,406	14%
TOTAL BUDGET AMENDED FUNDING	\$ 106,662	\$ 18,977	\$ 19,120	\$ (143)	\$ 87,685	18%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The combined Animal Health Division - State Veterinarian is budgeted \$2,548,327 with 14.25 FTE in FY 2017 and is funded with general fund, per capita fees and federal funds. Personal services budget is 18% expended with 22% of payrolls complete. Personal services expended as of September 2016 were \$7,265 lower than September 2015. Operations are 15% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$10,138 higher than September 2015. Overall, animal health division total expenditures were \$39,403 lower than the same period last year with 14% of the budget expended.

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses September FY 2017	Same Period Prior Year Actual Expenses September FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE **8.10**

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 390,882	\$ 84,591	\$ 90,068	\$ (5,477)	\$ 306,291	22%
61400 BENEFITS	158,841	33,503	34,212	(709)	125,338	21%
TOTAL PERSONAL SERVICES	549,723	118,094	124,280	(6,186)	431,629	21%
62000 OPERATIONS						
62100 CONTRACT	75,870	5,713	6,655	(942)	70,157	8%
62200 SUPPLY	12,700	7,015	5,229	1,786	5,685	55%
62300 COMMUNICATION	36,500	9,493	8,337	1,156	27,007	26%
62400 TRAVEL	1,964	2,071	651	1,420	(107)	105%
62500 RENT	3,900	1,853	718	1,135	2,047	48%
62700 REPAIR & MAINT	20,500	26,233	416	25,817	(5,733)	128%
62800 OTHER EXPENSES	12,200	2,508	2,045	463	9,692	21%
TOTAL OPERATIONS	163,634	54,886	24,051	30,835	108,748	34%
TOTAL	\$ 713,357	\$ 172,980	\$ 148,331	\$ 24,649	\$ 540,377	24%
FUND						
02426 PER CAPITA FEE	\$ 713,357	\$ 172,980	\$ 148,331	\$ 24,649	\$ 540,377	24%
TOTAL BUDGET FUNDING	\$ 713,357	\$ 172,980	\$ 148,331	\$ 24,649	\$ 540,377	24%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 23,558	\$ 4,189	\$ 873	\$ 3,316	\$ 19,369	18%
61400 BENEFITS	10,584	2,819	183	2,636	7,765	27%
TOTAL PERSONAL SERVICES	34,142	7,008	1,056	5,952	27,134	21%
62000 OPERATIONS						
62100 CONTRACT	13,171	4,038	7,520	(3,482)	9,133	31%
62200 SUPPLY	15,735	1,737	4,340	(2,603)	13,998	11%
62300 COMMUNICATION	2,278	250	288	(38)	2,028	11%
62400 TRAVEL	8,068	4,327	4,790	(463)	3,741	54%
62500 RENT	37	-	-	-	37	0%
62700 REPAIR & MAINT	27,069	-	-	-	27,069	0%
62800 OTHER EXPENSES	6,162	1,617	1,126	491	4,545	26%
TOTAL OPERATIONS	72,520	11,969	18,064	(6,095)	60,551	17%
TOTAL BUDGED AMENDED EXPENDITURES	\$ 106,662	\$ 18,977	\$ 19,120	\$ (143)	\$ 87,685	18%

BUDGET AMENDED FUND

03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 6,435	\$ 8,337	\$ (1,902)	\$ 11,279	36%
03710 ANIMAL DISEASE TRACEABILITY	88,948	12,542	10,783	1,759	76,406	14%
TOTAL BUDGED AMENDED FUNDING	\$ 106,662	\$ 18,977	\$ 19,120	\$ (143)	\$ 87,685	18%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2017, the State Veterinarian and Import Office is budgeted \$713,357 with 8.1 FTE funded with per capita fees. The personal services budget is 21% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$6,186 lower than September 2015. Operations are 34% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$30,835 higher than September 2015. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 24% expended with 17% of the year lapsed. This is \$24,649 more than the same period in FY 2016.

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 127,074	\$ 24,360	\$ 23,065	\$ 1,295	\$ 102,714	19%
61400 BENEFITS	43,893	9,114	7,764	1,350	34,779	21%
TOTAL PERSONAL SERVICES	<u>170,967</u>	<u>33,474</u>	<u>30,829</u>	<u>2,645</u>	<u>137,493</u>	20%
62000 OPERATIONS						
62100 CONTRACT	649,057	25,176	25,959	(783)	623,881	4%
62200 SUPPLY	4,665	339	228	111	4,326	7%
62300 COMMUNICATION	3,332	582	313	269	2,750	17%
62400 TRAVEL	7,997	787	1,082	(295)	7,210	10%
62500 RENT	50	-	-	-	50	0%
62700 REPAIR & MAINT	150	-	-	-	150	0%
62800 OTHER EXPENSES	1,200	476	625	(149)	724	40%
TOTAL OPERATIONS	<u>666,451</u>	<u>27,360</u>	<u>28,207</u>	<u>(847)</u>	<u>639,091</u>	4%
TOTAL EXPENDITURES	<u>\$ 837,418</u>	<u>\$ 60,834</u>	<u>\$ 59,036</u>	<u>\$ 1,798</u>	<u>\$ 776,584</u>	7%
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 837,418	\$ 60,834	\$ 59,036	\$ 1,798	\$ 776,584	7%
TOTAL BUDGETED FUNDS	<u>\$ 837,418</u>	<u>\$ 60,834</u>	<u>\$ 59,036</u>	<u>\$ 1,798</u>	<u>\$ 776,584</u>	7%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Designated Surveillance Area (DSA) is budgeted for \$837,418 and 2 FTE in FY 2017 and is funded with general funds. The personal services budget is 20% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$2,645 higher than September 2015. Operations are 4% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$847 lower than September 2015. Overall, DSA total expenditures were \$1,798 higher than the same period last year with 7% of the budget expended.

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 281,781	\$ 37,283	\$ 38,420	\$ (1,137)	\$ 244,498	13%
61400 BENEFITS	111,040	14,963	14,541	422	96,077	13%
TOTAL PERSONAL SERVICES	392,821	52,246	52,961	(715)	340,575	13%
62000 OPERATIONS						
62100 CONTRACT	61,732	8,657	18,878	(10,221)	53,075	14%
62200 SUPPLY	26,000	2,360	2,395	(35)	23,640	9%
62300 COMMUNICATION	7,300	1,907	1,531	376	5,393	26%
62400 TRAVEL	16,500	1,692	4,676	(2,984)	14,808	10%
62500 RENT	88,000	50,402	54,770	(4,368)	37,598	57%
62700 REPAIR & MAINT	9,800	822	1,454	(632)	8,978	8%
62800 OTHER EXPENSES	52,000	9,302	11,603	(2,301)	42,698	18%
TOTAL OPERATIONS	261,332	75,142	95,307	(20,165)	186,190	29%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	0%
68000 TRANSFERS						
68000 TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL TRANSFERS	297,000	-	42,276	(42,276)	297,000	0%
TOTAL EXPENDITURES	\$ 964,153	\$ 127,388	\$ 190,544	\$ (63,156)	\$ 836,765	13%
BUDGETED FUNDS						
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 127,388	\$ 190,544	\$ (63,156)	\$ 836,765	13%
TOTAL BUDGETED FUNDS	\$ 964,153	\$ 127,388	\$ 190,544	\$ (63,156)	\$ 836,765	13%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Federal Animal Health Disease Grants is budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with Ah Federal Umbrella. The 3.75 FTE are bison workers. Personal services budget is 13% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$715 lower than September 2015. Operations are 29% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$20,165 lower than September 2015. Overall, Federal Animal Health Disease Grants total expenditures were \$63,156 lower than the same period last year with 13% of the budget expended.

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 0.40

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 22,906	\$ 1,303	\$ 3,511	\$ (2,208)	\$ 21,603	6%
61400 BENEFITS	8,374	470	1,271	(801)	7,904	6%
TOTAL PERSONAL SERVICES	<u>31,280</u>	<u>1,773</u>	<u>4,782</u>	<u>(3,009)</u>	<u>29,507</u>	6%
62000 OPERATIONS						
62100 CONTRACT	444	229	248	(19)	215	52%
62200 SUPPLY	311	659	636	23	(348)	212%
62300 COMMUNICATION	923	431	141	290	492	47%
62800 OTHER EXPENSES	441	99	78	21	342	22%
TOTAL OPERATIONS	<u>2,119</u>	<u>1,418</u>	<u>1,103</u>	<u>315</u>	<u>701</u>	67%
TOTAL EXPENDITURES	<u>\$ 33,399</u>	<u>\$ 3,191</u>	<u>\$ 5,885</u>	<u>\$ (2,694)</u>	<u>\$ 30,208</u>	10%
BUDGETED FUNDS						
02426 PER CAPITA FEE	\$ 33,399	\$ 3,191	\$ 5,885	\$ (2,694)	\$ 30,208	10%
TOTAL BUDGETED FUNDS	<u>\$ 33,399</u>	<u>\$ 3,191</u>	<u>\$ 5,885</u>	<u>\$ (2,694)</u>	<u>\$ 30,208</u>	10%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

Alternative Livestock is budgeted \$33,399 and .4 FTE in FY 2017 funded with per capita fees. The personal services budget is 6% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$3,009 lower than September 2015. Operations are 67% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$315 higher than September 2015. Overall, Alternative Livestock total expenditures were \$2,694 lower than the same period last year with 10% of the budget expended.

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

DIVISION: MILK & EGG INSPECTION BUREAU
PROGRAM: MILK & EGG - COMBINED PROGRAM

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE 7.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 319,613	\$ 54,323	\$ 54,959	\$ (636)	\$ 265,290	17%
61400 BENEFITS	128,788	22,345	21,145	1,200	106,443	17%
TOTAL PERSONAL SERVICES	<u>448,401</u>	<u>76,668</u>	<u>76,104</u>	<u>564</u>	<u>371,733</u>	17%

62000 OPERATIONS						
62100 CONTRACT	134,263	6,653	6,542	111	127,610	5%
62200 SUPPLY	18,477	1,550	1,780	(230)	16,927	8%
62300 COMMUNICATION	6,000	1,047	1,016	31	4,953	17%
62400 TRAVEL	15,930	3,191	2,148	1,043	12,739	20%
62500 RENT	5,000	746	880	(134)	4,254	15%
62700 REPAIR & MAINT	2,450	165	99	66	2,285	7%
62800 OTHER EXPENSES	14,417	2,577	2,087	490	11,840	18%
TOTAL OPERATIONS	<u>196,537</u>	<u>15,929</u>	<u>14,552</u>	<u>1,377</u>	<u>180,608</u>	8%
TOTAL	<u>\$ 644,938</u>	<u>\$ 92,597</u>	<u>\$ 90,656</u>	<u>\$ 1,941</u>	<u>\$ 552,341</u>	14%

BUDGETED FUNDS

02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 28,727	\$ 25,360	\$ 3,367	\$ 251,333	10%
02426 PER CAPITA FEE	5,000	-	-	-	5,000	0%
02701 MILK INSPECTION FEES	338,537	58,775	59,198	(423)	279,762	17%
03032-2 SHELL EGG INSPECTION FEES	21,341	5,095	6,098	(1,003)	16,246	24%
TOTAL BUDGET FUNDING	<u>\$ 644,938</u>	<u>\$ 92,597</u>	<u>\$ 90,656</u>	<u>\$ 1,941</u>	<u>\$ 552,341</u>	14%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The total Milk & Egg program is budgeted \$644,938 with 7 FTE in FY 2017 funded mainly with shielded egg grading fees and milk inspection fees. The personal services budget is 17% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$564 higher than September 2015. Operation expense budget is 8% expended with 17% of budget year lapsed. Operation expenses as of September 2016 was \$1,377 higher than September 2015. The Milk & Egg Inspection Bureau total expenditures were \$1,941 higher than the same period last year. With 17% of the budget year lapsed, the total Milk & Egg program is 14% expended.

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

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

**BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%**

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

BUDGETED FTE 4.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 208,218	\$ 34,698	\$ 37,225	\$ (2,527)	\$ 173,520	17%
61400 BENEFITS	81,783	14,724	14,568	156	67,059	18%
TOTAL PERSONAL SERVICES	290,001	49,422	51,793	(2,371)	240,579	17%
62000 OPERATIONS						
62100 CONTRACT	4,600	2,279	2,320	(41)	2,321	50%
62200 SUPPLY	11,588	1,484	1,457	27	10,104	13%
62300 COMMUNICATION	6,000	1,047	1,016	31	4,953	17%
62400 TRAVEL	12,388	1,726	231	1,495	10,662	14%
62500 RENT	5,000	746	880	(134)	4,254	15%
62700 REPAIR & MAINT	2,200	165	99	66	2,035	8%
62800 OTHER EXPENSES	11,760	1,906	1,402	504	9,854	16%
TOTAL OPERATIONS	53,536	9,353	7,405	1,948	44,183	17%
TOTAL	\$ 343,537	\$ 58,775	\$ 59,198	\$ (423)	\$ 284,762	17%
BUDGETED FUNDS						
02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	0%
02701 MILK INSPECTION FEES	338,537	58,775	59,198	(423)	279,762	17%
TOTAL BUDGET FUNDING	\$ 343,537	\$ 58,775	\$ 59,198	\$ (423)	\$ 284,762	17%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2017, the Milk Inspection program is budgeted \$343,537 with 4.5 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 17% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$2,371 lower than September 2015. Operations are 17% expended with 17% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of September 2016 were \$1,948 higher than September 2015. Total Milk Inspection expenditures were \$423 lower than the same period last year. With 17% of the budget year lapsed, 17% of the

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 10,317	\$ 2,388	\$ 2,669	\$ (281)	\$ 7,929	23%
61400 BENEFITS	3,978	741	827	(86)	3,237	19%
TOTAL PERSONAL SERVICES	14,295	3,129	3,496	(367)	11,166	22%
62000 OPERATIONS						
62200 SUPPLY	4,389	-	-	-	4,389	0%
62400 TRAVEL	-	1,465	1,917	(452)	(1,465)	
62800 OTHER EXPENSES	2,657	501	685	(184)	2,156	19%
TOTAL OPERATIONS	7,046	1,966	2,602	(636)	5,080	28%
TOTAL	\$ 21,341	\$ 5,095	\$ 6,098	\$ (1,003)	\$ 16,246	24%

BUDGETED FUNDS

03032-2 SHELL EGG FEDERAL INSPECTION FEES	\$ 21,341	\$ 5,095	\$ 6,098	\$ (1,003)	\$ 16,246	24%
TOTAL BUDGET FUNDING	\$ 21,341	\$ 5,095	\$ 6,098	\$ (1,003)	\$ 16,246	24%

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

The Shell Egg Surveillance program is budgeted for \$21,341. The program uses inspectors from Milk Inspection bureau. It is funded with shell egg federal inspection fees of \$21,341. Personal services are 22% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$367 lower than September 2015. Operations are 28% expended with 17% of the budget year lapsed. Overall, operation expenses as of September 2016 were \$636 lower than September 2015. The total Shell Egg Surveillance Program has expended 24% of its budget with 17% of the budget year lapsed. Total expenditures in FY 2017 are \$1,003 lower than same period last year.

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

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

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 101,078	\$ 17,237	\$ 15,065	\$ 2,172	\$ 83,841	17%
61400 BENEFITS	43,027	6,880	5,750	1,130	36,147	16%
TOTAL PERSONAL SERVICES	144,105	24,117	20,815	3,302	119,988	17%
62000 OPERATIONS						
62100 CONTRACT	129,663	4,374	4,222	152	125,289	3%
62200 SUPPLY	2,500	66	323	(257)	2,434	3%
62400 TRAVEL	3,542	-	-	-	3,542	0%
62700 REPAIR & MAINT	250	-	-	-	250	0%
62800 OTHER EXPENSES	-	170	-	170	(170)	
TOTAL OPERATIONS	135,955	4,610	4,545	65	131,345	3%
TOTAL	\$ 280,060	\$ 28,727	\$ 25,360	\$ 3,367	\$ 251,333	10%
<u>BUDGETED FUNDS</u>						
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 28,727	\$ 25,360	\$ 3,367	\$ 251,333	10%
TOTAL BUDGET FUNDING	\$ 280,060	\$ 28,727	\$ 25,360	\$ 3,367	\$ 251,333	10%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

The Shielded Egg Grading Program is budgeted \$280,060 with 2.5 FTE in FY 2016 funded with Shielded Egg Grading Fees fees. Personal services budget is 17% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$3,302 higher than September 2015. Operations are 3% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$65 higher than September 2015. Overall, the Egg Grading program total expenditures were \$3,367 higher than the same period last year with 10% of the budget expended.

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

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

**BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses September FY 2017	Same Period Prior Year Actual Expenses September FY 2016	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 2,438,466	\$ 401,700	\$ 391,382	\$ 10,318	\$ 2,036,766	16%
61200 OVERTIME	65,730	-	-	-	65,730	0%
61400 BENEFITS	<u>1,055,591</u>	<u>191,921</u>	<u>178,876</u>	<u>13,045</u>	<u>863,670</u>	18%
TOTAL PERSONAL SERVICES	<u>3,559,787</u>	<u>593,621</u>	<u>570,258</u>	<u>23,363</u>	<u>2,966,166</u>	17%
62000 OPERATIONS						
62100 CONTRACT	73,728	15,890	48,664	(32,774)	57,838	22%
62200 SUPPLY	134,417	11,975	29,299	(17,324)	122,442	9%
62300 COMMUNICATION	75,101	16,794	16,346	448	58,307	22%
62400 TRAVEL	30,691	5,211	4,287	924	25,480	17%
62500 RENT	62,720	14,148	4,178	9,970	48,572	23%
62600 UTILITIES	12,131	6,500	6,000	500	5,631	54%
62700 REPAIR & MAINT	36,520	2,641	10,689	(8,048)	33,879	7%
62800 OTHER EXPENSES	71,244	18,392	15,399	2,993	52,852	26%
TOTAL OPERATIONS	<u>496,552</u>	<u>91,551</u>	<u>134,862</u>	<u>(43,311)</u>	<u>405,001</u>	18%
68000 TRANSFERS						
68000 TRANSFERS	129,000	-	-	-	129,000	0%
TOTAL TRANSFERS	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	0%
TOTAL	<u>\$ 4,185,339</u>	<u>\$ 685,172</u>	<u>\$ 705,120</u>	<u>\$ (19,948)</u>	<u>\$ 3,500,167</u>	16%
BUDGETED FUNDS						
02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 685,172	\$ 705,120	\$ (19,948)	\$ 1,857,147	27%
02426 PER CAPITA FEES	1,643,020	-	-	-	1,643,020	0%
TOTAL BUDGET FUNDING	<u>\$ 4,185,339</u>	<u>\$ 685,172</u>	<u>\$ 705,120</u>	<u>\$ (19,948)</u>	<u>\$ 3,500,167</u>	16%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2016, Brands Enforcement is budgeted for \$4,185,339 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,542,319 and Per Capita Fees of \$1,643,020. Personal services budget is 17% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$23,363 higher than September 2015. Operations are 18% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$43,311 lower than September 2015. In contract services, \$24,530 was spent for temporary employees in FY 2016. The division has not hired temporary employees in FY 2017. Overall, Brands Enforcement total expenditures were \$19,948 lower than the same period last year. With 17% of the budget year lapsed, 16% of the budget has been expended.

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

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 17%
PAYROLL PERIODS COMPLETED: 22%

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

BUDGETED FTE **22.50**

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 875,374	\$ 180,726	\$ 165,473	\$ 15,253	\$ 694,648	21%
61400 BENEFITS	389,783	85,850	78,174	7,676	303,933	22%
TOTAL PERSONAL SERVICES	<u>1,265,157</u>	<u>266,576</u>	<u>243,647</u>	<u>22,929</u>	<u>998,581</u>	21%
62000 OPERATIONS						
62100 CONTRACT	58,091	12,738	11,431	1,307	45,353	22%
62200 SUPPLY	10,464	1,343	1,682	(339)	9,121	13%
62300 COMMUNICATION	13,500	2,230	2,482	(252)	11,270	17%
62400 TRAVEL	49,877	6,560	5,552	1,008	43,317	13%
62500 RENT	110,188	16,616	15,631	985	93,572	15%
62700 REPAIR & MAINT	17,821	110	1,726	(1,616)	17,711	1%
62800 OTHER EXPENSES	225,000	41,554	48,320	(6,766)	183,446	18%
TOTAL OPERATIONS	<u>484,941</u>	<u>81,151</u>	<u>86,824</u>	<u>(5,673)</u>	<u>403,790</u>	17%
TOTAL EXPENDITURES	<u>\$ 1,750,098</u>	<u>\$ 347,727</u>	<u>\$ 330,471</u>	<u>\$ 17,256</u>	<u>\$ 1,402,371</u>	20%
BUDGETED FUNDS						
01100 GENDERAL FUND	\$ 917,217	\$ 178,968	\$ 165,619	\$ 13,349	\$ 738,249	20%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0%
03209 MEAT & POULTRY INSPECTION FEES	827,163	168,759	164,852	3,907	658,404	20%
TOTAL BUDGET FUNDING	<u>\$ 1,750,098</u>	<u>\$ 347,727</u>	<u>\$ 330,471</u>	<u>\$ 17,256</u>	<u>\$ 1,402,371</u>	20%

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 17% instead of the anticipated 25%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.5 FTE. The bureau is funded with general fund of \$917,217, Meat & Poultry Inspection Fees of \$827,163 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 21% expended with 22% of payrolls complete. Personal services expended as of September 2016 was \$22,929 higher than September 2015. Operations are 17% expended with 17% of the budget year lapsed. Operation expenses as of September 2016 were \$5,673 lower than September 2015. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$17,256 higher than the same period last year with 20% of the budget expended. The total budget is 20% expended with 17% of the budget year lapsed.

Personal services year to date expenditures are higher because there was one more payroll posted to financials than the same period last year.

MONTANA DEPARTMENT OF LIVESTOCK
FY 2017 PER CAPITA FEE COLLECTION
SEPTEMBER 30, 2016

Species	2016 Rate	2016 Reporting Period Head Count reported	2016 Reporting Period Per Capita Fee Revenue
Horses, Mules and Asses	\$ 5.85	63,844	\$ 373,487
Cattle	\$ 2.29	1,885,905	\$ 4,318,722
Domestic Bison	\$ 6.38	7,827	\$ 49,936
Sheep	\$ 0.54	160,108	\$ 86,458
Swine	\$ 0.78	85,128	\$ 66,400
Goats	\$ 0.54	6,715	\$ 3,626
Poultry	\$ 0.05	517,212	\$ 25,861
Bees	\$ 0.41	58,837	\$ 24,123
Alternative Livestock	\$ 26.33	578	\$ 15,219
Ratites	\$ 9.73	93	\$ 905
Llamas and Alpacas	\$ 9.73	1,568	\$ 15,257
Total		<u>2,787,815</u>	<u>\$ 4,979,994</u>
FY 2017 PCF collected			<u>4,790,042</u>
Uncollected Per Capita Fee			<u>\$ 189,952</u>

FY 2017 revenue is based on head count from the MI_MasterLivestockReport ran on October 18, 2016. Some owners' head counts are estimates based on prior years reports from owners. The head counts for some of these owners were estimated because they had not submitted a report for reporting period 2016. Rates are the 2016 reporting period rates.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED REVENUES OVER EXPENDITURES
FISCAL YEARS 2018 AND 2019**

PER CAPITA FEE

	<u>FY 2018</u>	<u>FY 2019</u>
PER CAPITA FEE REVENUES	\$ 4,790,042	\$ 4,790,042
INDIRECT COST REIMBURSEMENTS	388,230	388,230
TOTAL PER CAPITA REVENUE	<u>5,178,272</u>	<u>5,178,272</u>
REQUESTED PER CAPITA FEE AUTHORITY		
CENTRALIZED SERVICES	(1,515,353)	(1,477,057)
PREDATOR CONTROL	(350,000)	(350,000)
DIAGNOSTIC LABORATORY	(367,358)	(266,651)
ANIMAL HEALTH	(810,457)	(814,333)
BRANDS ENFORCEMENT	<u>(1,186,015)</u>	<u>(1,216,470)</u>
TOTAL PER CAPITA FEE AUTHORITY REQUEST	<u>(4,229,183)</u>	<u>(4,124,511)</u>
EXCESS REVENUES OVER AUTHORITY REQUEST	<u>\$ 949,089</u>	<u>\$ 1,053,761</u>

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

Per capita fee estimate above is based on revenues received by the Department of Revenue for reporting period 2016 through September 30, 2016. The per capita fee projections submitted to the budget office are based upon livestock reporting forms submitted to the Department of Revenue in February 2016 and assumes 100% collection of fees.

Indirect cost reimbursements are federal and state costs recovered by central services based on indirect cost calculations with the federal government.

Authority request includes all EPP requests.

**MONTANA DEPARTMENT OF LIVESTOCK
PER CAPITA FEE COLLECTIONS
TABLE ONE FY 2014 to 2016**

THREE YEAR AVERAGE:

FY 15	\$4,467,907
FY 16	\$4,523,658
FY 17	\$4,788,552 *
Three Year Total	<u>\$13,780,117</u>

Total Three Year Average

\$4,593,372

110% of Annual Average Requirement

\$5,052,710

Less 2% Collection

\$4,951,655

Note: From State Fiscal Year 2015 through FY 2017 based on actual collections recorded on SABHRS as of September 30, 2016. The Department of Livestock has collected an average of \$4,593,372 in per capita fee on livestock headcounts. In accordance with 15-24-922 (2) MCA, the maximum the Department of Livestock may collect is 110% of the previous three year average. The Board is statutorily limited to increase the per capita fee to no more than \$5,052,710 in FY 2018 (reporting period 2017). The Department of Revenue receives 2% for collecting this revenue. The total amount of revenue remaining after paying DOR would be \$4,951,655. Based on headcount only - the maximum increase in revenue from FY 2016 to FY 2017 would be \$264,158. Calculation $\$5,052,710 - 4,788,552 = 264,158$.

*FY 2017 PCF revenue is the amount collected through September 30, 2016. There may be additional collections of PCF before June 30, 2017.

MONTANA DEPARTMENT OF LIVESTOCK
Per Capita Fee Head Counts and Projected Revenue FY 2018

Scenario One Across the Board Increase 1.5%

Livestock category:	FEB 2016 Head Counts	Current Rate FY 2016	Projected Revenue No Rate Change	Change in Present Rate*	Proposed Rate Per category	Projected Revenue Proposed Rate	Projected Revenue Increase
CATTLE	1,885,905	\$2.29	\$4,318,722	\$0.03	\$2.32	\$4,375,300	\$56,578
SHEEP & GOATS	166,823	\$0.54	\$90,084	\$0.01	\$0.55	\$91,753	\$1,669
HORSES & MULES	63,844	\$5.85	\$373,487	\$0.09	\$5.94	\$379,233	\$5,746
SWINE	85,128	\$0.78	\$66,400	\$0.01	\$0.79	\$67,251	\$851
POULTRY	517,212	\$0.05	\$25,861	\$0.01	\$0.06	\$31,033	\$5,172
BEES	58,837	\$0.41	\$24,123	\$0.01	\$0.42	\$24,712	\$589
LLAMAS	1,568	\$9.73	\$15,257	\$0.15	\$9.88	\$15,492	\$235
BISON	7,827	\$6.38	\$49,936	\$0.10	\$6.48	\$50,719	\$783
DOMESTIC UNG.	578	\$26.33	\$15,219	\$0.39	\$26.72	\$15,444	\$225
RATITES	93	\$9.73	\$905	\$0.15	\$9.88	\$919	\$14
Total	2,787,815		\$4,979,994			\$5,051,856	\$71,862

Notes: Scenario One applies an across the board increase of approximately 1.5% to meet the statutory maximum allowable revenue collection of \$5,052,710. The percent per category will vary slightly due to rounding. It is not feasible to bill producers a rate that includes a partial cent. It is the Board's discretion to apply a rate to any category to approximate the maximum revenue threshold.

**DEPARTMENT OF LIVESTOCK
PREDATOR CONTROL - THREE COUNTY ALLOCATION
SFY 2017**

Budgeted	\$350,000
Less Helicopter Insurance	<u>\$26,200</u>
	\$323,800

Total Per Capita Fee Billed Three Counties:	\$433,841	
Less 2% DOR Collection Charge	<u>\$8,677</u>	
Total Billed Less DOR 2%		\$425,164

Statewide Per Capita Fee Billed	\$4,979,827	
Less 2% DOR Collection Charge	<u>\$99,597</u>	
Total Statewide Less 2% DOR		\$4,880,230

Three County Rate \$425,164 divided by \$4,880,230 8.7%

Allocation			
Total Allocation =	8.7% times	\$323,800	\$28,171

County Allocation Total Allocation to County

	Base	% of Billed	Allocation	Adjustment
Powder River	\$28,171	40.53%	\$11,418	
Carter	\$28,171	39.71%	\$11,187	
Richland	\$28,171	19.76%	\$5,566	
			\$28,171	
Total Allocation after Adjustment		100.00%		\$28,171

**DEPARTMENT OF LIVESTOCK
 PREDATOR CONTROL - THREE COUNTY ALLOCATION
 SFY 2017**

FY 2017#'s

Co #	Name		Head Count	Per capita billed	%
09	Powder River		83,328	\$175,820.06	40.530%
27	Richland		38,515	\$85,710.58	19.760%
42	Carter		<u>90,032</u>	<u>\$172,310.28</u>	<u>39.710%</u>
			211,875	\$433,840.92	100.000%

Budgeted	\$ 350,000
Helicopter Insuranc	\$ (26,200)
Three Counties	\$ (28,171)
USDA Wildlife Svcs	<u><u>\$ 295,629</u></u>

295,629.00