

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

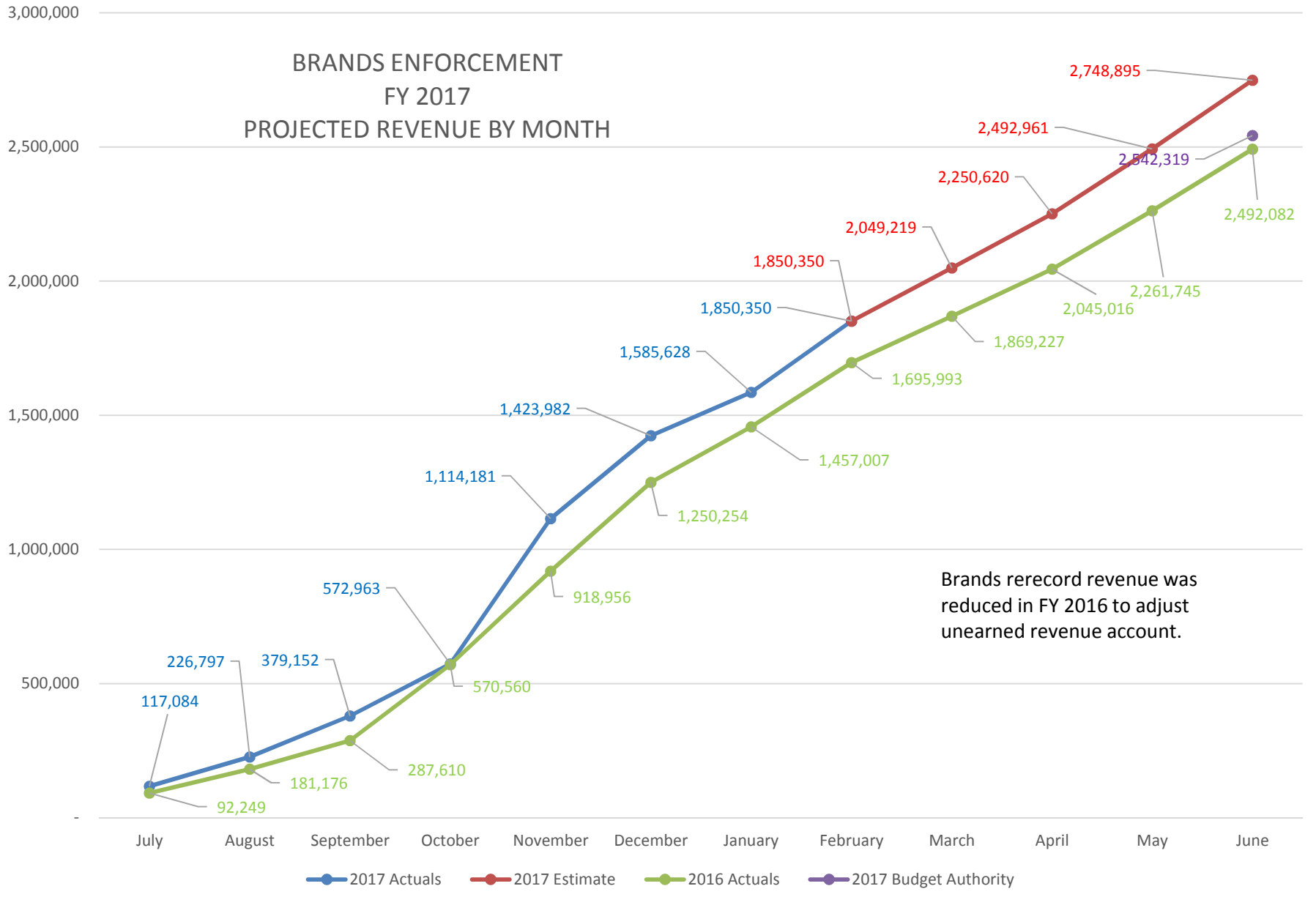
	FY 2016 as of February 28, 2016	FY 2017 as of February 28, 2017	Difference February 28, FY16 & FY17	Budgeted Revenue FY 2017
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 108,212	\$ 136,892	\$ 28,680	\$ 213,000
Re-Recorded Brands	154,903	309,806	154,903	464,704
Security Interest Filing Fee	38,090	21,008	(17,082)	53,000
Livestock Dealers License	9,687	14,127	4,440	45,000
Local Inspections	220,051	197,020	(23,031)	267,533
Market Inspection Fees	1,109,386	1,115,064	5,678	1,394,467
Investment Earnings	6,183	14,521	8,338	1,394,467
Other Revenues	49,479	41,912	(7,567)	(1,289,852)
Total Brands Division Revenue	\$ 1,695,991	\$ 1,850,350	\$ 154,359	\$ 2,542,319
02426 Per Capita Fee				
Livestock Taxes - Per Capita Fees	\$ 4,367,737	\$ 4,808,876	\$ 441,139	\$ 4,555,000
Non Federal Indirect Cost Recovery	90,946	84,972	(5,974)	95,000
Federal Indirect Cost Recovery	133,876	81,352	(52,524)	95,000
Investment Earnings	1,063	24,627	23,564	95,000
Other Revenues	693	2,224	1,531	(83,178)
Total Per Capita Fee Revenue	\$ 4,594,315	\$ 5,002,051	\$ 407,736	\$ 4,756,822
02427 Animal Health				
Laboratory Fees	\$ 543,531	\$ 541,121	\$ (2,410)	\$ 1,037,000
Finance Charges	969	386	(583)	-
Books	10,195	5,596	(4,599)	-
Animal Health Licenses & Permits	7,025	7,763	738	25,000
Other Revenues	9,947	1,455	(8,492)	23,630
Total Animal Health Revenue	\$ 571,667	\$ 556,321	\$ (15,346)	\$ 1,085,630
02701 Milk Inspection				
Inspectors Assessment	\$ 249,654	\$ 251,351	\$ 1,697	\$ 555,000
Total Milk Inspection	\$ 249,654	\$ 251,351	\$ 1,697	\$ 555,000
Combined State Special Revenue Total	\$ 7,111,627	\$ 7,660,073	\$ 548,446	\$ 8,939,771

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

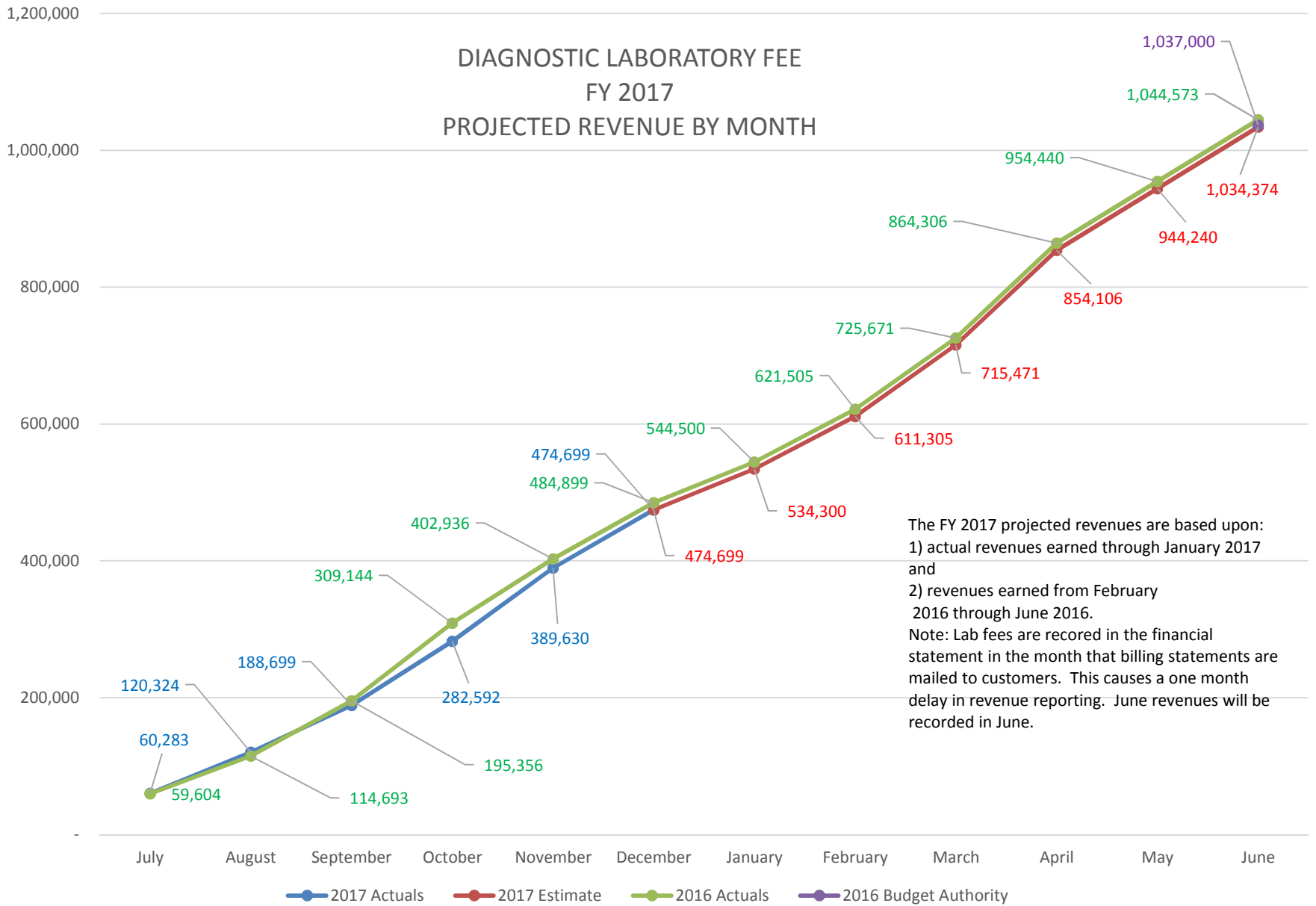
The federal indirect cost recovery rate is significantly lower in FY 2017 than FY 2016.

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 \$541,121 are for the period ending January 2017. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

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



DIAGNOSTIC LABORATORY FEE FY 2017 PROJECTED REVENUE BY MONTH



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 3,545,593	\$ 2,345,475	\$ 5,891,068	\$ 6,342,649	\$ 451,581
61200 OVERTIME	80,533	-	80,533	65,730	(14,803)
61300 OTHER/PER DIEM	3,100	4,000	7,100	8,200	1,100
61400 BENEFITS	1,646,676	1,000,702	2,647,378	2,690,434	43,056
TOTAL PERSONAL SERVICES	5,275,902	3,350,177	8,626,079	9,107,013	480,934
62000 OPERATIONS					
62100 CONTRACT	859,306	355,662	1,214,968	1,349,251	134,283
62200 SUPPLY	374,853	354,137	728,990	796,673	67,683
62300 COMMUNICATION	121,906	85,254	207,160	212,184	5,024
62400 TRAVEL	81,435	52,472	133,907	173,017	39,110
62500 RENT	239,343	152,794	392,137	450,298	58,161
62600 UTILITIES	35,426	15,116	50,542	52,614	2,072
62700 REPAIR & MAINT	91,171	60,292	151,463	176,314	24,851
62800 OTHER EXPENSES	273,114	225,272	498,386	530,323	31,937
TOTAL OPERATIONS	2,076,554	1,300,999	3,377,553	3,740,674	363,121
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	111,247	282,017	393,264	513,481	120,217
TOTAL TRANSFERS	111,247	282,017	393,264	513,481	120,217
69000 CAPITAL LEASES					
69000 LEASES	9,493	5,765	15,258	19,967	4,709
TOTAL LEASES	9,493	5,765	15,258	19,967	4,709
TOTAL EXPENDITURES	\$ 7,473,196	\$ 4,948,353	\$ 12,421,549	\$ 13,394,135	\$ 972,586

BUDGETED FUNDS

01100 GENERAL FUND	\$ 1,429,991	\$ 1,341,018	\$ 2,771,009	\$ 2,763,068	\$ (7,941)
02262 SHIELDED EGG GRADING FEES	85,805	58,853	144,658	280,060	135,402
02425 BRAND INSPECTION FEES	2,241,997	300,322	2,542,319	2,542,319	-
02426 PER CAPITA FEE	1,480,794	2,114,243	3,595,037	4,270,971	675,934
02427 ANIMAL HEALTH	1,026,366	16,352	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	175,338	137,659	312,997	338,537	25,540
02817 MILK CONTROL	170,805	98,867	269,672	284,372	14,700
03209 MEAT & POULTRY INSPECTION	512,847	349,750	862,597	827,163	(35,434)
03032-1 NATIONAL LAB NETWORK	35,526	23,907	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE	12,252	7,367	19,619	21,341	1,722
03427 FEDERAL UMBRELLA PROGRAM	301,475	500,015	801,490	964,153	162,663
TOTAL BUDGETED FUNDS	\$ 7,473,196	\$ 4,948,353	\$ 12,421,549	\$ 13,394,135	\$ 972,586

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

The personal services projections include SB 418 pay plan increase.

MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	13.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 434,310	\$ 254,846	\$ 689,156	\$ 701,117	\$ 11,961
61300 OTHER/PER DIEM	1,750	2,500	4,250	4,600	\$ 350
61400 BENEFITS	175,646	110,010	285,656	278,194	(7,462)
TOTAL PERSONAL SERVICES	611,706	367,356	979,062	983,911	4,849
62000 OPERATIONS					
62100 CONTRACT	70,684	72,830	143,514	169,758	26,244
62200 SUPPLY	26,038	54,516	80,554	115,039	34,485
62300 COMMUNICATION	11,406	8,324	19,730	32,640	12,910
62400 TRAVEL	8,563	8,505	17,068	26,045	8,977
62500 RENT	77,554	79,000	156,554	158,121	1,567
62700 REPAIR & MAINT	380	252	632	12,761	12,129
62800 OTHER EXPENSES	7,367	5,919	13,286	19,637	6,351
TOTAL OPERATIONS	201,992	229,346	431,338	534,001	102,663
68000 TRANSFERS					
68000 TRANSFERS	95,326	938	96,264	87,481	(8,783)
TOTAL TRANSFERS	95,326	938	96,264	87,481	(8,783)
TOTAL EXPENDITURES	\$ 909,024	\$ 597,640	\$ 1,506,664	\$ 1,605,393	\$ 98,729
BUDGETED FUNDS					
02426 PER CAPITA	\$ 909,024	\$ 597,640	\$ 1,506,664	\$ 1,605,393	\$ 98,729
TOTAL BUDGETED FUNDS	\$ 909,024	\$ 597,640	\$ 1,506,664	\$ 1,605,393	\$ 98,729

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have submitted their intention to retire from Centralized Services prior to June 30, 2017. SB 418 payplan of \$46,993 and the pay increase to the 2014 market have been included in the projection.

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	1.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 36,133	\$ 22,000	\$ 58,133	\$ 58,854	\$ 721
61300 OTHER/PER DIEM	400	1,250	1,650	1,650	-
61400 BENEFITS	14,564	8,062	22,626	20,769	(1,857)
TOTAL PERSONAL SERVICES	<u>51,097</u>	<u>31,312</u>	<u>82,409</u>	<u>81,273</u>	<u>(1,136)</u>
62000 OPERATIONS					
62100 CONTRACT	685	308	993	866	(127)
62200 SUPPLY	530	352	882	1,420	538
62300 COMMUNICATION	1,299	1,295	2,594	3,000	406
62400 TRAVEL	1,764	1,616	3,380	5,160	1,780
62500 RENT	2,754	2,805	5,559	5,500	(59)
62700 REPAIR & MAINT	23	4	27	150	123
62800 OTHER EXPENSES	734	196	930	1,000	70
TOTAL OPERATIONS	<u>7,789</u>	<u>6,576</u>	<u>14,365</u>	<u>17,096</u>	<u>2,731</u>
TOTAL EXPENDITURES	<u>\$ 58,886</u>	<u>\$ 37,888</u>	<u>\$ 96,774</u>	<u>\$ 98,369</u>	<u>\$ 1,595</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 58,886	\$ 37,888	\$ 96,774	\$ 98,369	\$ 1,595
TOTAL BUDGETED FUNDS	<u>\$ 58,886</u>	<u>\$ 37,888</u>	<u>\$ 96,774</u>	<u>\$ 98,369</u>	<u>\$ 1,595</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employee that has indicated their intent to retire from the Livestock Loss Board prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
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BUDGETED FTE	3.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 102,561	\$ 58,737	\$ 161,298	\$ 162,656	\$ 1,358
61300 OTHER/PER DIEM	950	250	1,200	1,950	750
61400 BENEFITS	41,795	20,455	62,250	57,538	(4,712)
TOTAL PERSONAL SERVICES	145,306	79,442	224,748	222,144	(2,604)
62000 OPERATIONS					
62100 CONTRACT	10,464	6,921	17,385	29,575	12,190
62200 SUPPLY	1,737	1,388	3,125	3,652	527
62300 COMMUNICATION	2,365	1,682	4,047	4,347	300
62400 TRAVEL	4,189	2,862	7,051	11,341	4,290
62500 RENT	4,444	3,703	8,147	8,870	723
62700 REPAIR & MAINT	147	254	401	508	107
62800 OTHER EXPENSES	2,153	2,615	4,768	3,935	(833)
TOTAL OPERATIONS	25,499	19,425	44,924	62,228	17,304
TOTAL EXPENDITURES	\$ 170,805	\$ 98,867	\$ 269,672	\$ 284,372	\$ 14,700
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 170,805	\$ 98,867	\$ 269,672	\$ 284,372	\$ 14,700
TOTAL BUDGETED FUNDS	\$ 170,805	\$ 98,867	\$ 269,672	\$ 284,372	\$ 14,700

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they will retire from the Milk Control Bureau prior to June 30, 2017. 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
FEBRUARY 28, 2017**

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

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 525,317	\$ 367,998	\$ 893,315	\$ 898,196	\$ 4,881
61400 BENEFITS	237,636	170,465	408,101	410,586	2,485
TOTAL PERSONAL SERVICES	<u>762,953</u>	<u>538,463</u>	<u>1,301,416</u>	<u>1,308,782</u>	<u>7,366</u>
62000 OPERATIONS					
62100 CONTRACT	40,403	34,603	75,006	88,767	13,761
62200 SUPPLY	244,528	205,090	449,618	436,401	(13,217)
62300 COMMUNICATION	19,538	12,834	32,372	28,541	(3,831)
62400 TRAVEL	6,579	983	7,562	6,012	(1,550)
62500 RENT	1,328	461	1,789	7,949	6,160
62600 UTILITIES	26,352	13,431	39,783	40,483	700
62700 REPAIR & MAINT	60,550	17,825	78,375	67,354	(11,021)
62800 OTHER EXPENSES	71,375	31,093	102,468	126,149	23,681
TOTAL OPERATIONS	<u>470,653</u>	<u>316,320</u>	<u>786,973</u>	<u>801,656</u>	<u>14,683</u>
69000 CAPITAL LEASES					
69000 LEASES	9,493	5,765	15,258	19,967	4,709
TOTAL LEASES	<u>9,493</u>	<u>5,765</u>	<u>15,258</u>	<u>19,967</u>	<u>4,709</u>
TOTAL EXPENDITURES	<u>\$ 1,243,099</u>	<u>\$ 860,548</u>	<u>\$ 2,103,647</u>	<u>\$ 2,130,405</u>	<u>\$ 26,758</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 52,419	\$ 683,993	\$ 736,412	\$ 763,170	\$ 26,758
02426 PER CAPITA FEE	128,788	142,014	270,802	270,802	-
02427 ANIMAL HEALTH LAB FEES	1,026,366	10,634	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	35,526	23,907	59,433	59,433	-
TOTAL BUDGET FUNDING	<u>\$ 1,243,099</u>	<u>\$ 860,548</u>	<u>\$ 2,103,647</u>	<u>\$ 2,130,405</u>	<u>\$ 26,758</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that intend to retire in the Diagnostic Laboratory Division prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February 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	\$ 34,693	\$ 27,323	\$ 62,016	\$ 65,730	\$ 3,714
61400 BENEFITS	15,758	9,945	25,703	27,037	1,334
TOTAL PERSONAL SERVICES	<u>50,451</u>	<u>37,268</u>	<u>87,719</u>	<u>92,767</u>	<u>5,048</u>
62000 OPERATIONS					
62100 CONTRACT	4,648	821	5,469	7,100	1,631
62200 SUPPLY	23,964	13,968	37,932	33,127	(4,805)
62300 COMMUNICATION	563	462	1,025	1,000	(25)
62400 TRAVEL	238	747	985	1,500	515
62500 RENT	-	58	58	-	(58)
62600 UTILITIES	2,574	1,685	4,259	-	(4,259)
62700 REPAIR & MAINT	6,331	4,616	10,947	8,300	(2,647)
62800 OTHER EXPENSES	5,935	3,519	9,454	3,100	(6,354)
TOTAL OPERATIONS	<u>44,253</u>	<u>25,876</u>	<u>70,129</u>	<u>54,127</u>	<u>(16,002)</u>
TOTAL EXPENDITURES	<u>\$ 94,704</u>	<u>\$ 63,144</u>	<u>\$ 157,848</u>	<u>\$ 146,894</u>	<u>\$ (10,954)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 94,704	\$ 63,144	\$ 157,848	\$ 146,894	\$ (10,954)
TOTAL BUDGETED FUNDS	<u>\$ 94,704</u>	<u>\$ 63,144</u>	<u>\$ 157,848</u>	<u>\$ 146,894</u>	<u>\$ (10,954)</u>

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

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated retirement at the Milk Laboratory prior to June 30, 2017. 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
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2016 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	8.50				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 265,048	\$ 132,985	\$ 398,033	\$ 413,788	\$ 15,755
61400 BENEFITS	106,056	54,514	160,570	167,215	6,645
TOTAL PERSONAL SERVICES	<u>371,104</u>	<u>187,499</u>	<u>558,603</u>	<u>581,003</u>	<u>22,400</u>
62000 OPERATIONS					
62100 CONTRACT	19,469	9,764	29,233	76,314	47,081
62200 SUPPLY	11,916	3,990	15,906	13,011	(2,895)
62300 COMMUNICATION	23,248	16,472	39,720	37,423	(2,297)
62400 TRAVEL	3,664	869	4,533	1,964	(2,569)
62500 RENT	4,501	1,862	6,363	3,900	(2,463)
62700 REPAIR & MAINT	1,375	293	1,668	20,500	18,832
62800 OTHER EXPENSES	7,705	5,306	13,011	12,641	(370)
TOTAL OPERATIONS	<u>71,878</u>	<u>38,556</u>	<u>110,434</u>	<u>165,753</u>	<u>55,319</u>
TOTAL EXPENDITURES	<u>\$ 442,982</u>	<u>\$ 226,055</u>	<u>\$ 669,037</u>	<u>\$ 746,756</u>	<u>\$ 77,719</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 442,982	\$ 226,055	\$ 669,037	\$ 746,756	\$ 77,719
TOTAL BUDGET FUNDING	<u>\$ 442,982</u>	<u>\$ 226,055</u>	<u>\$ 669,037</u>	<u>\$ 746,756</u>	<u>\$ 77,719</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated their intent to retire from the State Veterinarian division prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

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

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 74,251	\$ 46,257	\$ 120,508	\$ 127,074	\$ 6,566
61400 BENEFITS	28,662	16,054	44,716	43,893	(823)
TOTAL PERSONAL SERVICES	<u>102,913</u>	<u>62,311</u>	<u>165,224</u>	<u>170,967</u>	<u>5,743</u>
62000 OPERATIONS					
62100 CONTRACT	571,890	112,485	684,375	649,057	(35,318)
62200 SUPPLY	1,652	3,493	5,145	4,665	(480)
62300 COMMUNICATION	2,287	969	3,256	3,332	76
62400 TRAVEL	2,916	862	3,778	7,997	4,219
62500 RENT	-	58	58	50	(8)
62700 REPAIR & MAINT	460	38	498	150	(348)
62800 OTHER EXPENSES	512	552	1,064	1,200	136
TOTAL OPERATIONS	<u>579,717</u>	<u>118,457</u>	<u>698,174</u>	<u>666,451</u>	<u>(31,723)</u>
TOTAL EXPENDITURES	<u>\$ 682,630</u>	<u>\$ 180,768</u>	<u>\$ 863,398</u>	<u>\$ 837,418</u>	<u>\$ (25,980)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 682,630	\$ 180,768	\$ 863,398	\$ 837,418	\$ (25,980)
TOTAL BUDGETED FUNDS	<u>\$ 682,630</u>	<u>\$ 180,768</u>	<u>\$ 863,398</u>	<u>\$ 837,418</u>	<u>\$ (25,980)</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 March 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 five months to the end of the year instead of the anticipated four months.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

	Year-TO-Date				
	Actual	Projected			Projected
	Expenses	Expenses			Excess/ (Deficit)
	February	February to	Projected FY	FY 2017	
	FY 2017	June 2017	2017 Expenses	Budget	
BUDGETED FTE		3.75			
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 102,870	\$ 89,680	\$ 192,550	\$ 281,781	\$ 89,231
61400 BENEFITS	44,417	33,605	78,022	111,040	33,018
TOTAL PERSONAL SERVICES	<u>147,287</u>	<u>123,285</u>	<u>270,572</u>	<u>392,821</u>	<u>122,249</u>
62000 OPERATIONS					
62100 CONTRACT	39,901	22,442	62,343	61,732	(611)
62200 SUPPLY	6,752	12,005	18,757	26,000	7,243
62300 COMMUNICATION	4,879	3,747	8,626	7,300	(1,326)
62400 TRAVEL	4,063	7,146	11,209	16,500	5,291
62500 RENT	51,195	7,176	58,371	88,000	29,629
62700 REPAIR & MAINT	8,167	5,262	13,429	9,800	(3,629)
62800 OTHER EXPENSES	23,310	28,478	51,788	52,000	212
TOTAL OPERATIONS	<u>138,267</u>	<u>86,256</u>	<u>224,523</u>	<u>261,332</u>	<u>36,809</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	<u>-</u>	<u>9,395</u>	<u>9,395</u>	<u>13,000</u>	<u>3,605</u>
68000 TRANSFERS					
68000 TRANSFERS	15,921	281,079	297,000	297,000	-
TOTAL TRANSFERS	<u>15,921</u>	<u>281,079</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 301,475</u>	<u>\$ 500,015</u>	<u>\$ 801,490</u>	<u>\$ 964,153</u>	<u>\$ 162,663</u>
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 301,475	\$ 500,015	\$ 801,490	\$ 964,153	\$ 162,663
TOTAL BUDGETED FUNDS	<u>\$ 301,475</u>	<u>\$ 500,015</u>	<u>\$ 801,490</u>	<u>\$ 964,153</u>	<u>\$ 162,663</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Animal Health Federal Umbrella program prior to June 30, 2017.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

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

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 110,842	\$ 89,647	\$ 200,489	\$ 218,535	\$ 18,046
61400 BENEFITS	48,638	35,895	84,533	85,761	1,228
TOTAL PERSONAL SERVICES	<u>159,480</u>	<u>125,542</u>	<u>285,022</u>	<u>304,296</u>	<u>19,274</u>
62000 OPERATIONS					
62100 CONTRACT	3,085	780	3,865	4,600	735
62200 SUPPLY	5,074	1,944	7,018	15,977	8,959
62300 COMMUNICATION	3,260	2,455	5,715	6,000	285
62400 TRAVEL	6,795	5,866	12,661	12,388	(273)
62500 RENT	2,679	2,231	4,910	5,000	90
62700 REPAIR & MAINT	1,834	1,342	3,176	2,200	(976)
62800 OTHER EXPENSES	5,383	4,866	10,249	14,417	4,168
TOTAL OPERATIONS	<u>28,110</u>	<u>19,484</u>	<u>47,594</u>	<u>60,582</u>	<u>12,988</u>
TOTAL EXPENDITURES	<u>\$ 187,590</u>	<u>\$ 145,026</u>	<u>\$ 332,616</u>	<u>\$ 364,878</u>	<u>\$ 32,262</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	175,338	137,659	312,997	338,537	25,540
03032-2 SHELL EGG FEDERAL INSPECTION FEES	12,252	7,367	19,619	21,341	1,722
TOTAL BUDGET FUNDING	<u>\$ 187,590</u>	<u>\$ 145,026</u>	<u>\$ 332,616</u>	<u>\$ 364,878</u>	<u>\$ 32,262</u>

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

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Milk & Egg Inspection program prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February 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	\$ 47,929	\$ 33,812	\$ 81,741	\$ 101,078	\$ 19,337
61200 OVERTIME	1,452	-	1,452	-	(1,452)
61400 BENEFITS	20,697	13,176	33,873	43,027	9,154
TOTAL PERSONAL SERVICES	<u>70,078</u>	<u>46,988</u>	<u>117,066</u>	<u>144,105</u>	<u>27,039</u>
62000 OPERATIONS					
62100 CONTRACT	14,965	11,222	26,187	129,663	103,476
62200 SUPPLY	253	207	460	2,500	2,040
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	509	436	945	-	(945)
TOTAL OPERATIONS	<u>15,727</u>	<u>11,865</u>	<u>27,592</u>	<u>135,955</u>	<u>108,363</u>
TOTAL EXPENDITURES	<u>\$ 85,805</u>	<u>\$ 58,853</u>	<u>\$ 144,658</u>	<u>\$ 280,060</u>	<u>\$ 135,402</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 85,805	\$ 58,853	\$ 144,658	\$ 280,060	\$ 135,402
TOTAL BUDGET FUNDING	<u>\$ 85,805</u>	<u>\$ 58,853</u>	<u>\$ 144,658</u>	<u>\$ 280,060</u>	<u>\$ 135,402</u>

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

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees that have indicated they intend to retire from the Egg Grading program prior to June 30, 2017. 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
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February 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	\$ 1,267,802	\$ 887,208	\$ 2,155,010	\$ 2,438,466	\$ 283,456
61200 OVERTIME	76,838	-	76,838	65,730	(11,108)
61400 BENEFITS	634,208	362,750	996,958	1,055,591	58,633
TOTAL PERSONAL SERVICES	<u>1,978,848</u>	<u>1,249,958</u>	<u>3,228,806</u>	<u>3,559,787</u>	<u>330,981</u>
62000 OPERATIONS					
62100 CONTRACT	58,009	37,876	95,885	73,728	(22,157)
62200 SUPPLY	45,219	55,026	100,245	134,417	34,172
62300 COMMUNICATION	46,013	32,949	78,962	75,101	(3,861)
62400 TRAVEL	17,722	7,895	25,617	30,691	5,074
62500 RENT	39,383	16,017	55,400	62,720	7,320
62600 UTILITIES	6,500	-	6,500	12,131	5,631
62700 REPAIR & MAINT	9,273	17,655	26,928	36,520	9,592
62800 OTHER EXPENSES	41,030	31,480	72,510	71,244	(1,266)
TOTAL OPERATIONS	<u>263,149</u>	<u>198,898</u>	<u>462,047</u>	<u>496,552</u>	<u>34,505</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>\$ 2,241,997</u>	<u>\$ 1,448,856</u>	<u>\$ 3,690,853</u>	<u>\$ 4,185,339</u>	<u>\$ 494,486</u>
<u>BUDGETED FUNDS</u>					
02425 BRAND INSPECTION FEES	\$ 2,241,997	\$ 300,322	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	-	1,148,534	1,148,534	1,643,020	494,486
TOTAL BUDGET FUNDING	<u>\$ 2,241,997</u>	<u>\$ 1,448,856</u>	<u>\$ 3,690,853</u>	<u>\$ 4,185,339</u>	<u>\$ 494,486</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department does not know of any employees intending to retire in the Brands Enforcement Division prior to June 30, 2017 at this time. SB 418 payplan of \$189,896 and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
FEBRUARY 28, 2017**

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

	Year-to-Date Actual Expenses February FY 2017	Projected Expenses February to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	22.50				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 543,837	\$ 334,982	\$ 878,819	\$ 875,374	\$ (3,445)
61200 OVERTIME	2,243	-	2,243	-	(2,243)
61400 BENEFITS	278,599	165,771	444,370	389,783	(54,587)
TOTAL PERSONAL SERVICES	<u>824,679</u>	<u>500,753</u>	<u>1,325,432</u>	<u>1,265,157</u>	<u>(60,275)</u>
62000 OPERATIONS					
62100 CONTRACT	25,103	45,610	70,713	58,091	(12,622)
62200 SUPPLY	7,190	2,158	9,348	10,464	1,116
62300 COMMUNICATION	7,048	4,065	11,113	13,500	2,387
62400 TRAVEL	24,942	15,121	40,063	49,877	9,814
62500 RENT	55,505	39,423	94,928	110,188	15,260
62700 REPAIR & MAINT	2,631	12,751	15,382	17,821	2,439
62800 OTHER EXPENSES	107,101	110,812	217,913	225,000	7,087
TOTAL OPERATIONS	<u>229,520</u>	<u>229,940</u>	<u>459,460</u>	<u>484,941</u>	<u>25,481</u>
TOTAL EXPENDITURES	<u>\$ 1,054,199</u>	<u>\$ 730,693</u>	<u>\$ 1,784,892</u>	<u>\$ 1,750,098</u>	<u>\$ (34,794)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 541,352	\$ 375,225	\$ 916,577	\$ 917,217	\$ 640
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	512,847	349,750	862,597	827,163	(35,434)
TOTAL BUDGET FUNDING	<u>\$ 1,054,199</u>	<u>\$ 730,693</u>	<u>\$ 1,784,892</u>	<u>\$ 1,750,098</u>	<u>\$ (34,794)</u>

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

Projected expenses are calculated using prior years actual expenses by month, then adjusting for known non-consistent items. Non-consistent expenses include out of state travel or known employees ready to retire. The department knows of no employees that plan to retire in the Meat Inspection Program prior to June 30, 2017. SB 418 payplan and the pay increase to the 2014 market have been included in the projection.

**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

**BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%**

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses February FY 2017	Same Period Prior Year Actual Expenses February FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE 135.62					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 6,342,649	\$ 3,545,593	\$ 3,314,924	\$ 230,669	\$ 2,797,056
61200 OVERTIME	65,730	80,533	57,975	22,558	(14,803)
61300 OTHER/PER DIEM	8,200	3,100	4,700	(1,600)	5,100
61400 BENEFITS	2,690,434	1,646,676	1,408,013	238,663	1,043,758
TOTAL PERSONAL SERVICES	9,107,013	5,275,902	4,785,612	490,290	3,831,111
62000 OPERATIONS					
62100 CONTRACT	1,349,251	859,306	834,703	24,603	489,945
62200 SUPPLY	796,673	374,853	406,502	(31,649)	421,820
62300 COMMUNICATION	212,184	121,906	122,918	(1,012)	90,278
62400 TRAVEL	173,017	81,435	79,958	1,477	91,582
62500 RENT	450,298	239,343	237,291	2,052	210,955
62600 UTILITIES	52,614	35,426	35,274	152	17,188
62700 REPAIR & MAINT	176,314	91,171	105,965	(14,794)	85,143
62800 OTHER EXPENSES	530,323	273,114	295,875	(22,761)	257,209
TOTAL OPERATIONS	3,740,674	2,076,554	2,118,486	(41,932)	1,664,120
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	5,000	(5,000)	13,000
TOTAL EQUIPMENT	13,000	-	5,000	(5,000)	13,000
68000 TRANSFERS					
68000 TRANSFERS	513,481	111,247	147,358	(36,111)	402,234
TOTAL TRANSFERS	513,481	111,247	147,358	(36,111)	402,234
69000 CAPITAL LEASES					
69000 LEASES	19,967	9,493	9,223	270	10,474
TOTAL LEASES	19,967	9,493	9,223	270	10,474
TOTAL	\$ 13,394,135	\$ 7,473,196	\$ 7,065,679	\$ 407,517	\$ 5,920,939
FUND					
01100 GENDERAL FUND	\$ 2,763,068	1,429,991	1,149,528	\$ 280,463	\$ 1,333,077
02262 SHIELDED EGG GRADING FEES	280,060	85,805	76,928	8,877	194,255
02425 BRAND INSPECTION FEES	2,542,319	2,241,997	2,032,706	209,291	300,322
02426 PER CAPITA FEE	4,270,971	1,480,794	1,464,368	16,426	2,790,177
02427 ANIMAL HEALTH	1,042,718	1,026,366	1,003,643	22,723	16,352
02701 MILK INSPECTION FEES	338,537	175,338	235,985	(60,647)	163,199
02817 MILK CONTROL	284,372	170,805	164,299	6,506	113,567
03209 MEAT & POULTRY INSPECTION	827,163	512,847	454,188	58,659	314,316
03032-1 NATIONAL LAB NETWORK	59,433	35,526	25,337	10,189	23,907
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	12,252	13,670	(1,418)	9,089
03427 AH FEDERAL UMBRELLA	964,153	301,475	438,176	(136,701)	662,678
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	-	6,851	(6,851)	-
TOTAL BUDGET FUNDING	\$ 13,394,135	\$ 7,473,196	\$ 7,065,679	\$ 407,517	\$ 5,920,939

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 59% instead of the anticipated 67%.

The Department of Livestock is budgeted for \$13,394,135 and 135.62 FTE in FY 2017. Personal services budget is 58% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$490,290 higher than February 2016. Operations are 56% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$41,932 lower than February 2016. Overall, Department of Livestock total expenditures were \$407,517 higher than the same period last year. With 59% of the budget year lapsed, 56% of the budget is expended.

MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT
FEBRUARY 28, 2017

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

	FY 2017 Budget	Year-to-Date Actual Expenses February FY 2017	Same Period Prior Year Actual Expenses February FY 2016	Year to Year Comparison	Balance of Budget Available
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 18,844	\$ 8,569	\$ 10,275	\$ 4,714
61400 BENEFITS	10,584	12,029	6,271	5,758	(1,445)
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>30,873</u>	<u>14,840</u>	<u>16,033</u>	<u>3,269</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	355,805	290,084	65,721	(315,634)
62200 SUPPLY	20,441	8,721	23,582	(14,861)	11,720
62300 COMMUNICATION	2,278	1,709	2,389	(680)	569
62400 TRAVEL	8,068	8,434	6,195	2,239	(366)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	47,255	639	46,616	2,814
62800 OTHER EXPENSES	7,212	11,394	3,501	7,893	(4,182)
TOTAL OPERATIONS	<u>128,276</u>	<u>433,318</u>	<u>326,390</u>	<u>106,928</u>	<u>(305,042)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	96,113	78,537	17,576	48,887
TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>78,537</u>	<u>17,576</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	113,957	161,458	(47,501)	89,465
TOTAL STATE SOURCES	<u>203,422</u>	<u>113,957</u>	<u>161,458</u>	<u>(47,501)</u>	<u>89,465</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>\$ 724,261</u>	<u>\$ 587,220</u>	<u>\$ 137,041</u>	<u>\$ 159,579</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 113,169	\$ 114,215	\$ (1,046)	\$ 90,253
02117 PREDATORY ANIMAL CONTROL	350,000	350,000	177,298	172,702	-
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	125,780	(28,879)	48,099
03673 SMALL FEDERAL GRANTS	96,470	95,067	13,981	81,086	1,403
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
03710 ANIMAL TRACEABILITY	88,948	69,124	37,754	31,370	19,824
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	<u>\$ 883,840</u>	<u>\$ 724,261</u>	<u>\$ 587,220</u>	<u>\$ 137,041</u>	<u>\$ 159,579</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 59% instead of the anticipated 67%.

Statutorily appropriated and budget amended expenditures are not budgeted in House bill 2 in the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutorily appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$113,169 for loss of livestock from state funding and \$96,901 from federal funding which was \$1,046 lower and \$28,879 lower, respectively, than same period last year. The Department of Livestock has paid \$350,000 out of statutorily appropriated state funds for predator control costs including insurance and board approved payments to counties.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 701,117	\$ 434,310	\$ 474,770	\$ (40,460)	\$ 266,807
61300 OTHER/PER DIEM	4,600	1,750	3,400	(1,650)	2,850
61400 BENEFITS	278,194	175,646	144,283	31,363	102,548
TOTAL PERSONAL SERV	983,911	611,706	622,453	(10,747)	372,205
62000 OPERATIONS					
62100 CONTRACT	169,758	70,684	150,084	(79,400)	99,074
62200 SUPPLY	115,039	26,038	49,479	(23,441)	89,001
62300 COMMUNICATION	32,640	11,406	12,212	(806)	21,234
62400 TRAVEL	26,045	8,563	17,252	(8,689)	17,482
62500 RENT	158,121	77,554	90,286	(12,732)	80,567
62700 REPAIR & MAINT	12,761	380	346	34	12,381
62800 OTHER EXPENSES	19,637	7,367	7,644	(277)	12,270
TOTAL OPERATIONS	534,001	201,992	327,303	(125,311)	332,009
68000 TRANSFERS					
68000 TRANSFERS	87,481	95,326	89,278	6,048	(7,845)
TOTAL TRANSFERS	87,481	95,326	89,278	6,048	(7,845)
TOTAL EXPENDITURES	\$ 1,605,393	\$ 909,024	\$ 1,039,034	\$ (130,010)	\$ 696,369
BUDGETED FUNDS					
02426 PER CAPITA	\$ 1,605,393	\$ 909,024	\$ 1,039,034	\$ (130,010)	\$ 696,369
TOTAL BUDGETED FUNDS	\$ 1,605,393	\$ 909,024	\$ 1,039,034	\$ (130,010)	\$ 696,369

STATUTORY APPROPRIATED FUNDS

62000 OPERATIONS					
62100 CONTRACT	\$ 27,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ (323,000)
TOTAL OPERATIONS	27,000	350,000	27,298	322,702	(323,000)
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	323,000	-	-	-	323,000
TOTAL STATUTORY APPROPRIATED EXPE	\$ 350,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ -

STATUTORY APPROPRIATED FUND

02117 PREDATORY ANIMAL CON	\$ 350,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ -
TOTAL STATUTORY APPROPRIATED FUNI	\$ 350,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ -

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 59% instead of the anticipated 67%.

Central Services is budgeted \$1,605,393 and 13.00 FTE in FY 2017 and is funded with per capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 62% expended with 63% of payrolls complete. The personal services expended through February 2017 was \$10,747 lower than February 2016. Operation expenses are 38% expended as of February 2017 and were \$125,311 lower than February 2016. Overall, Central Services total expenditures were \$130,010 lower than the same period last year. With 59% of the budget year lapsed, 57% of the budget is expended.

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

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses February FY 2017	Same Period Prior Year Actual Expenses February FY 2016	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 1.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 58,854	\$ 36,133	\$ 33,689	\$ 2,444	\$ 22,721
61300 OTHER/PER DIEM	1,650	400	350	50	1,250
61400 BENEFITS	20,769	14,564	12,756	1,808	6,205
TOTAL PERSONAL SERVICES	81,273	51,097	46,795	4,302	30,176
62000 OPERATIONS					
62100 CONTRACT	866	685	624	61	181
62200 SUPPLY	1,420	530	456	74	890
62300 COMMUNICATION	3,000	1,299	1,394	(95)	1,701
62400 TRAVEL	5,160	1,764	1,855	(91)	3,396
62500 RENT	5,500	2,754	3,206	(452)	2,746
62700 REPAIR & MAINT	150	23	142	(119)	127
62800 OTHER EXPENSES	1,000	734	893	(159)	266
TOTAL OPERATIONS	17,096	7,789	8,570	(781)	9,307
TOTAL EXPENDITURES	\$ 98,369	\$ 58,886	\$ 55,365	\$ 3,521	\$ 39,483
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 98,369	\$ 58,886	\$ 55,365	\$ 3,521	\$ 39,483
TOTAL BUDGETED FUNDS	\$ 98,369	\$ 58,886	\$ 55,365	\$ 3,521	\$ 39,483

STATUTORY AND BUDGET AMENDED EXPENDITURES

66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	96,113	78,537	17,576	48,887
TOTAL GRANTS	145,000	96,113	78,537	17,576	48,887
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	113,957	161,458	(47,501)	89,465
TOTAL STATE SOURCES	203,422	113,957	161,458	(47,501)	89,465
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES	\$ 348,422	\$ 210,070	\$ 239,995	\$ (29,925)	\$ 138,352
STATUTORY APPROPRIATED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 113,169	\$ 114,215	\$ (1,046)	\$ 90,253
BUDGET AMENDED FUNDS					
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	125,780	(28,879)	48,099
TOTAL STATUTORY AND BUDGET AMENDED FUNDS	\$ 348,422	\$ 210,070	\$ 239,995	\$ (29,925)	\$ 138,352

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 59% instead of the anticipated 67%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 63% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$4,302 higher than February 2016. Operations are 46% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$781 lower than February 2016. Overall, Livestock Loss Board total expenditures were \$3,521 higher than the same period last year. With 59% of the budget year lapsed, 60% of the budget is expended.

The Livestock Loss Board has paid \$113,169 out of statutory appropriated state funds for loss of livestock which was \$1,046 lower than last year. The Livestock Loss Board also paid \$96,901 out of budget amended federal funds which is \$28,879 lower than last

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

**BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%**

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

BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 162,656	\$ 102,561	\$ 95,556	\$ 7,005	\$ 60,095
61300 OTHER/PER DIEM	1,950	950	950	-	1,000
61400 BENEFITS	57,538	41,795	36,833	4,962	15,743
TOTAL PERSONAL SERVICES	<u>222,144</u>	<u>145,306</u>	<u>133,339</u>	<u>11,967</u>	<u>76,838</u>
62000 OPERATIONS					
62100 CONTRACT	29,575	10,464	10,296	168	19,111
62200 SUPPLY	3,652	1,737	2,384	(647)	1,915
62300 COMMUNICATION	4,347	2,365	5,061	(2,696)	1,982
62400 TRAVEL	11,341	4,189	4,600	(411)	7,152
62500 RENT	8,870	4,444	5,173	(729)	4,426
62700 REPAIR & MAINT	508	147	254	(107)	361
62800 OTHER EXPENSES	3,935	2,153	3,192	(1,039)	1,782
TOTAL OPERATIONS	<u>62,228</u>	<u>25,499</u>	<u>30,960</u>	<u>(5,461)</u>	<u>36,729</u>
TOTAL EXPENDITURES	<u>\$ 284,372</u>	<u>\$ 170,805</u>	<u>\$ 164,299</u>	<u>\$ 6,506</u>	<u>\$ 113,567</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 284,372	\$ 170,805	\$ 164,299	\$ 6,506	\$ 113,567
TOTAL BUDGETED FUNDS	<u>\$ 284,372</u>	<u>\$ 170,805</u>	<u>\$ 164,299</u>	<u>\$ 6,506</u>	<u>\$ 113,567</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 59% instead of the anticipated 67%.

In FY 2017, The Milk Control Bureau is budgeted \$284,372 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 65% expended with 63% of payrolls complete. Personal services expended as of February 2017 were \$11,967 higher than February 2016. Operations are 41% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$5,461 lower than February 2016. Overall, Milk Control Bureau total expenditures were \$6,506 higher than the same period last year. With 59% of the budget year lapsed, 60% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

**BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%**

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses February FY 2017	Same Period Prior Year Actual Expenses February FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE 20.01					
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 898,196	\$ 525,317	\$ 539,873	\$ (14,556)	\$ 372,879
61400 BENEFITS	410,586	237,636	211,886	25,750	172,950
TOTAL PERSONAL SERVICES	<u>1,308,782</u>	<u>762,953</u>	<u>751,759</u>	<u>11,194</u>	<u>545,829</u>
62000 OPERATIONS					
62100 CONTRACT	88,767	40,403	57,409	(17,006)	48,364
62200 SUPPLY	436,401	244,528	226,471	18,057	191,873
62300 COMMUNICATION	28,541	19,538	19,316	222	9,003
62400 TRAVEL	6,012	6,579	4,662	1,917	(567)
62500 RENT	7,949	1,328	1,328	-	6,621
62600 UTILITIES	40,483	26,352	28,774	(2,422)	14,131
62700 REPAIR & MAINT	67,354	60,550	48,907	11,643	6,804
62800 OTHER EXPENSES	126,149	71,375	77,697	(6,322)	54,774
TOTAL OPERATIONS	<u>801,656</u>	<u>470,653</u>	<u>464,564</u>	<u>6,089</u>	<u>331,003</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	5,000	(5,000)	-
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
69000 CAPITAL LEASES					
69000 LEASES	19,967	9,493	9,223	270	10,474
TOTAL LEASES	<u>19,967</u>	<u>9,493</u>	<u>9,223</u>	<u>270</u>	<u>10,474</u>
TOTAL	<u>\$ 2,130,405</u>	<u>\$ 1,243,099</u>	<u>\$ 1,230,546</u>	<u>\$ 12,553</u>	<u>\$ 887,306</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 763,170	\$ 52,419	\$ 180,841	\$ (128,422)	\$ 710,751
02426 PER CAPITA FEE	270,802	128,788	13,874	114,914	142,014
02427 ANIMAL HEALTH LAB FEES	1,037,000	1,026,366	1,003,643	22,723	10,634
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	35,526	25,337	10,189	23,907
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	-	6,851	(6,851)	-
TOTAL BUDGET FUNDING	<u>\$ 2,130,405</u>	<u>\$ 1,243,099</u>	<u>\$ 1,230,546</u>	<u>\$ 12,553</u>	<u>\$ 887,306</u>

BUDGET AMENDED EXPENDITURES

62000 OPERATIONS					
62100 CONTRACT	\$ -	\$ -	\$ 96,565	\$ (96,565)	\$ -
62200 SUPPLY	4,706	4,066	15,632	(11,566)	640
62700 REPAIRS & MAINT	23,000	22,255	-	22,255	745
62800 OTHER EXPENSES	1,050	1,032	-	1,032	18
TOTAL OPERATIONS	<u>28,756</u>	<u>27,353</u>	<u>112,197</u>	<u>(84,844)</u>	<u>1,403</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>
TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 118,192</u>	<u>\$ (40,839)</u>	<u>\$ 1,403</u>
BUDGET AMENDED FUND					
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 77,353	\$ -	\$ 77,353	\$ 1,403
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
TOTAL BUDGED AMENDED FUNDING	<u>\$ 78,756</u>	<u>\$ 77,353</u>	<u>\$ 118,192</u>	<u>\$ (40,839)</u>	<u>\$ 1,403</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 59% instead of the anticipated 67%.

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 58% expended with 63% of payrolls complete. Personal services expended as of February 2017 were \$11,194 higher than February 2016. Operations are 59% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$6,089 higher than February 2016. Overall, Main Lab total expenditures were \$12,553 higher than the same period last year. With 59% of the budget year lapsed, 60% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 65,730	\$ 34,693	\$ 27,453	\$ 7,240	\$ 31,037
61400 BENEFITS	27,037	15,758	11,689	4,069	11,279
TOTAL PERSONAL SERVICES	92,767	50,451	39,142	11,309	42,316
62000 OPERATIONS					
62100 CONTRACT	7,100	4,648	5,089	(441)	2,452
62200 SUPPLY	33,127	23,964	19,897	4,067	9,163
62300 COMMUNICATION	1,000	563	556	7	437
62400 TRAVEL	1,500	238	1,001	(763)	1,262
62600 UTILITIES	-	2,574	-	2,574	(2,574)
62700 REPAIR & MAINT	8,300	6,331	7,442	(1,111)	1,969
62800 OTHER EXPENSES	3,100	5,935	1,985	3,950	(2,835)
TOTAL OPERATIONS	54,127	44,253	35,970	8,283	9,874
TOTAL	\$ 146,894	\$ 94,704	\$ 75,112	\$ 19,592	\$ 52,190
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 146,894	\$ 94,704	\$ -	\$ 94,704	\$ 52,190
02701 MILK INSPECTION FEES	-	-	75,112	(75,112)	-
TOTAL BUDGETED FUNDS	\$ 146,894	\$ 94,704	\$ 75,112	\$ 19,592	\$ 52,190

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 59% instead of the anticipated 67%.

In FY 2017, the Milk Laboratory budget is \$146,894, and has 1.50 FTE funded with general fund. Personal services budget is 54% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$11,309 higher than February 2016. Operations are 82% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$8,283 higher than February 2016. Overall, milk lab total expenditures were \$19,592 higher than the same period last year. The total milk lab budget is 64% expended with 59% of the budget year complete.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 8.50

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 413,788	\$ 265,048	\$ 238,124	\$ 26,924	\$ 148,740
61400 BENEFITS	167,215	106,056	90,586	15,470	61,159
TOTAL PERSONAL SERVICES	581,003	371,104	328,710	42,394	209,899
62000 OPERATIONS					
62100 CONTRACT	76,314	19,469	18,692	777	56,845
62200 SUPPLY	13,011	11,916	9,270	2,646	1,095
62300 COMMUNICATION	37,423	23,248	22,903	345	14,175
62400 TRAVEL	1,964	3,664	1,708	1,956	(1,700)
62500 RENT	3,900	4,501	2,194	2,307	(601)
62700 REPAIR & MAINT	20,500	1,375	20,002	(18,627)	19,125
62800 OTHER EXPENSES	12,641	7,705	7,533	172	4,936
TOTAL OPERATIONS	165,753	71,878	82,302	(10,424)	93,875
TOTAL	\$ 746,756	\$ 442,982	\$ 411,012	\$ 31,970	\$ 303,774
FUND					
02426 PER CAPITA FEE	\$ 746,756	\$ 442,982	\$ 411,012	\$ 31,970	\$ 303,774
TOTAL BUDGET FUNDING	\$ 746,756	\$ 442,982	\$ 411,012	\$ 31,970	\$ 303,774

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 18,844	\$ 8,569	\$ 10,275	\$ 4,714
61400 BENEFITS	10,584	12,029	6,271	5,758	(1,445)
TOTAL PERSONAL SERVICES	34,142	30,873	14,840	16,033	3,269
62000 OPERATIONS					
62100 CONTRACT	13,171	5,805	16,221	(10,416)	7,366
62200 SUPPLY	15,735	4,655	7,950	(3,295)	11,080
62300 COMMUNICATION	2,278	1,709	2,389	(680)	569
62400 TRAVEL	8,068	8,434	6,195	2,239	(366)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	27,069	25,000	639	24,361	2,069
62800 OTHER EXPENSES	6,162	10,362	3,501	6,861	(4,200)
TOTAL OPERATIONS	72,520	55,965	36,895	19,070	16,555
TOTAL BUDGED AMENDED EXPENDITURES	\$ 106,662	\$ 86,838	\$ 51,735	\$ 35,103	\$ 19,824
BUDGET AMENDED FUND					
03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 17,714	\$ 13,981	\$ 3,733	\$ -
03710 ANIMAL DISEASE TRACEABILITY	88,948	69,124	37,754	31,370	19,824
TOTAL BUDGED AMENDED FUNDING	\$ 106,662	\$ 86,838	\$ 51,735	\$ 35,103	\$ 19,824

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 59% instead of the anticipated 67%.

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

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$746,756 with 8.10 FTE funded with per capita fees. The personal services budget is 64% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$42,394 higher than February 2016. Operations are 43% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$10,424 lower than February 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 59% expended with 59% of the year lapsed. This is \$31,970 more than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 127,074	\$ 74,251	\$ 64,164	\$ 10,087	\$ 52,823
61400 BENEFITS	43,893	28,662	22,878	5,784	15,231
TOTAL PERSONAL SERVICES	170,967	102,913	87,042	15,871	68,054
62000 OPERATIONS					
62100 CONTRACT	649,057	571,890	366,170	205,720	77,167
62200 SUPPLY	4,665	1,652	903	749	3,013
62300 COMMUNICATION	3,332	2,287	1,242	1,045	1,045
62400 TRAVEL	7,997	2,916	1,405	1,511	5,081
62500 RENT	50	-	-	-	50
62700 REPAIR & MAINT	150	460	-	460	(310)
62800 OTHER EXPENSES	1,200	512	686	(174)	688
TOTAL OPERATIONS	666,451	579,717	370,406	209,311	86,734
TOTAL EXPENDITURES	\$ 837,418	\$ 682,630	\$ 457,448	\$ 225,182	\$ 154,788
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 837,418	\$ 682,630	\$ 457,448	\$ 225,182	\$ 154,788
TOTAL BUDGETED FUNDS	\$ 837,418	\$ 682,630	\$ 457,448	\$ 225,182	\$ 154,788

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 59% instead of the anticipated 67%. The Designated Surveillance Area (DSA) is budgeted for \$837,418 and 2.00 FTE in FY 2017 and is funded with general funds. The personal services budget is 60% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$15,871 higher than February 2016. Operations are 87% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$209,311 higher than February 2016. Overall, DSA total expenditures were \$225,182 higher than the same period last year with 82% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 281,781	\$ 102,870	\$ 102,561	\$ 309	\$ 178,911
61400 BENEFITS	111,040	44,417	40,860	3,557	66,623
TOTAL PERSONAL SERVICES	<u>392,821</u>	<u>147,287</u>	<u>143,421</u>	<u>3,866</u>	<u>245,534</u>
62000 OPERATIONS					
62100 CONTRACT	61,732	39,901	112,702	(72,801)	21,831
62200 SUPPLY	26,000	6,752	14,452	(7,700)	19,248
62300 COMMUNICATION	7,300	4,879	4,215	664	2,421
62400 TRAVEL	16,500	4,063	10,101	(6,038)	12,437
62500 RENT	88,000	51,195	62,894	(11,699)	36,805
62700 REPAIR & MAINT	9,800	8,167	4,770	3,397	1,633
62800 OTHER EXPENSES	52,000	23,310	27,541	(4,231)	28,690
TOTAL OPERATIONS	<u>261,332</u>	<u>138,267</u>	<u>236,675</u>	<u>(98,408)</u>	<u>123,065</u>
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	-	-	13,000
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	297,000	15,921	58,080	(42,159)	281,079
TOTAL TRANSFERS	<u>297,000</u>	<u>15,921</u>	<u>58,080</u>	<u>(42,159)</u>	<u>281,079</u>
TOTAL EXPENDITURES	<u>\$ 964,153</u>	<u>\$ 301,475</u>	<u>\$ 438,176</u>	<u>\$ (136,701)</u>	<u>\$ 662,678</u>
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 301,475	\$ 438,176	\$ (136,701)	\$ 662,678
TOTAL BUDGETED FUNDS	<u>\$ 964,153</u>	<u>\$ 301,475</u>	<u>\$ 438,176</u>	<u>\$ (136,701)</u>	<u>\$ 662,678</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 59% instead of the 37%. The Federal Animal Health Disease Grants are budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with AH Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 37% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$3,866 higher than February 2016. Operations are 53% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$98,408 lower than February 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$136,701 lower than the same period last year with 31% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: MILK & EGG INSPECTION BUREAU
PROGRAM: MILK INSPECTION

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 218,535	\$ 110,842	\$ 101,717	\$ 9,125	\$ 107,693
61400 BENEFITS	85,761	48,638	42,768	5,870	37,123
TOTAL PERSONAL SERVICES	<u>304,296</u>	<u>159,480</u>	<u>144,485</u>	<u>14,995</u>	<u>144,816</u>
62000 OPERATIONS					
62100 CONTRACT	4,600	3,085	3,019	66	1,515
62200 SUPPLY	15,977	5,074	6,609	(1,535)	10,903
62300 COMMUNICATION	6,000	3,260	3,404	(144)	2,740
62400 TRAVEL	12,388	6,795	6,786	9	5,593
62500 RENT	5,000	2,679	2,690	(11)	2,321
62700 REPAIR & MAINT	2,200	1,834	504	1,330	366
62800 OTHER EXPENSES	14,417	5,383	7,045	(1,662)	9,034
TOTAL OPERATIONS	<u>60,582</u>	<u>28,110</u>	<u>30,057</u>	<u>(1,947)</u>	<u>32,472</u>
TOTAL	<u>\$ 364,878</u>	<u>\$ 187,590</u>	<u>\$ 174,542</u>	<u>\$ 13,048</u>	<u>\$ 177,288</u>
BUDGETED FUNDS					
02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
02701 MILK INSPECTION FEES	338,537	175,338	160,651	14,687	163,199
03032-2 FEDERAL ANIMAL HEALTH	21,341	12,252	13,891	(1,639)	9,089
TOTAL BUDGET FUNDING	<u>\$ 364,878</u>	<u>\$ 187,590</u>	<u>\$ 174,542</u>	<u>\$ 13,048</u>	<u>\$ 177,288</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 59% instead of the anticipated 67%.

In FY 2017, the Milk Inspection program is budgeted \$364,878 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 52% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$14,995 higher than February 2016. Operations are 46% expended with 59% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of February 2017 were \$1,947 lower than February 2016. Total Milk Inspection expenditures were \$13,048 higher than the same period last year. With 59% of the budget year lapsed, 51% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

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

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 101,078	\$ 47,929	\$ 43,896	\$ 4,033	\$ 53,149
61102 OVERTIME	-	1,452	431	1,021	(1,452)
61400 BENEFITS	43,027	20,697	17,863	2,834	22,330
TOTAL PERSONAL SERVICES	<u>144,105</u>	<u>70,078</u>	<u>62,190</u>	<u>7,888</u>	<u>74,027</u>
62000 OPERATIONS					
62100 CONTRACT	129,663	14,965	13,438	1,527	114,698
62200 SUPPLY	2,500	253	658	(405)	2,247
62400 TRAVEL	3,542	-	-	-	3,542
62700 REPAIR & MAINT	250	-	-	-	250
62800 OTHER EXPENSES	-	509	642	(133)	(509)
TOTAL OPERATIONS	<u>135,955</u>	<u>15,727</u>	<u>14,738</u>	<u>989</u>	<u>120,228</u>
TOTAL	<u>\$ 280,060</u>	<u>\$ 85,805</u>	<u>\$ 76,928</u>	<u>\$ 8,877</u>	<u>\$ 194,255</u>
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 85,805	\$ 76,928	\$ 8,877	\$ 194,255
TOTAL BUDGET FUNDING	<u>\$ 280,060</u>	<u>\$ 85,805</u>	<u>\$ 76,928</u>	<u>\$ 8,877</u>	<u>\$ 194,255</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 59% instead of the anticipated 63%. The Shielded Egg Grading Program is budgeted \$280,060 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 49% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$7,888 higher than February 2016. Operations are 12% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$989 higher than February 2016. Overall, the Egg Grading program total expenditures were \$8,877 higher than the same period last year with 31% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: BRANDS ENFORCEMENT DIVISION
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 2,438,466	\$ 1,267,802	\$ 1,139,631	\$ 128,171	\$ 1,170,664
61200 OVERTIME	65,730	76,838	57,209	19,629	(11,108)
61400 BENEFITS	1,055,591	634,208	546,176	88,032	421,383
TOTAL PERSONAL SERVICES	<u>3,559,787</u>	<u>1,978,848</u>	<u>1,743,016</u>	<u>235,832</u>	<u>1,580,939</u>
62000 OPERATIONS					
62100 CONTRACT	73,728	58,009	73,223	(15,214)	15,719
62200 SUPPLY	134,417	45,219	71,123	(25,904)	89,198
62300 COMMUNICATION	75,101	46,013	45,466	547	29,088
62400 TRAVEL	30,691	17,722	12,357	5,365	12,969
62500 RENT	62,720	39,383	17,821	21,562	23,337
62600 UTILITIES	12,131	6,500	6,500	-	5,631
62700 REPAIR & MAINT	36,520	9,273	21,302	(12,029)	27,247
62800 OTHER EXPENSES	71,244	41,030	42,346	(1,316)	30,214
TOTAL OPERATIONS	<u>496,552</u>	<u>263,149</u>	<u>290,138</u>	<u>(26,989)</u>	<u>233,403</u>
68000 TRANSFERS					
68000 TRANSFERS	129,000	-	-	-	129,000
TOTAL TRANSFERS	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>
TOTAL	<u>\$ 4,185,339</u>	<u>\$ 2,241,997</u>	<u>\$ 2,033,154</u>	<u>\$ 208,843</u>	<u>\$ 1,943,342</u>
BUDGETED FUNDS					
02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 2,241,997	\$ 2,032,706	\$ 209,291	\$ 300,322
02426 PER CAPITA FEES	1,643,020	-	448	(448)	1,643,020
TOTAL BUDGET FUNDING	<u>\$ 4,185,339</u>	<u>\$ 2,241,997</u>	<u>\$ 2,033,154</u>	<u>\$ 208,843</u>	<u>\$ 1,943,342</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 59% instead of the anticipated 67%.

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

In FY 2016, Brands Enforcement is budgeted for \$4,185,339 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,542,319 and Per Capita Fees of \$1,643,020. Personal services budget is 56% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$235,832 higher than February 2016. Operations are 53% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$26,989 lower than February 2016. In contract services, \$24,530 was spent for temporary employees in FY 2016. The division has not hired temporary employees in FY 2017. Overall, Brands Enforcement total expenditures were \$208,843 higher than the same period last year. With 59% of the budget year lapsed, 54% of the budget has been expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
FEBRUARY 28, 2017**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 59%
PAYROLL PERIODS COMPLETED: 63%

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

BUDGETED FTE 22.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 875,374	\$ 543,837	\$ 453,490	\$ 90,347	\$ 331,537
61102 OVERTIME	-	2,243	335	1,908	(2,243)
61400 BENEFITS	389,783	278,599	229,435	49,164	111,184
TOTAL PERSONAL SERVICES	<u>1,265,157</u>	<u>824,679</u>	<u>683,260</u>	<u>141,419</u>	<u>440,478</u>

62000 OPERATIONS					
62100 CONTRACT	58,091	25,103	23,956	1,147	32,988
62200 SUPPLY	10,464	7,190	4,800	2,390	3,274
62300 COMMUNICATION	13,500	7,048	7,149	(101)	6,452
62400 TRAVEL	49,877	24,942	18,231	6,711	24,935
62500 RENT	110,188	55,505	51,699	3,806	54,683
62700 REPAIR & MAINT	17,821	2,631	2,296	335	15,190
62800 OTHER EXPENSES	225,000	107,101	118,671	(11,570)	117,899
TOTAL OPERATIONS	<u>484,941</u>	<u>229,520</u>	<u>226,802</u>	<u>2,718</u>	<u>255,421</u>
TOTAL EXPENDITURES	<u>\$ 1,750,098</u>	<u>\$ 1,054,199</u>	<u>\$ 910,062</u>	<u>\$ 144,137</u>	<u>\$ 695,899</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 917,217	\$ 541,352	\$ 455,874	\$ 85,478	\$ 375,865
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718
03209 MEAT & POULTRY INSPECTION FEES	827,163	512,847	454,188	58,659	314,316
TOTAL BUDGET FUNDING	<u>\$ 1,750,098</u>	<u>\$ 1,054,199</u>	<u>\$ 910,062</u>	<u>\$ 144,137</u>	<u>\$ 695,899</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 59% instead of the anticipated 67%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.50 FTE. The bureau is funded with general fund of \$917,217, Meat & Poultry Inspection Fees of \$827,163 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 65% expended with 63% of payrolls complete. Personal services expended as of February 2017 was \$141,419 higher than February 2016. Operations are 47% expended with 59% of the budget year lapsed. Operation expenses as of February 2017 were \$2,718 higher than February 2016. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$144,137 higher than the same period last year with 60% of the budget expended. The total budget is 60% expended with 59% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
FEBRUARY 28, 2017**

PER CAPITA FEE

BEGINNING CASH AND INVESTMENTS BALANCE: JULY 1, 2016		\$ 2,567,609
PROJECTED PER CAPITA FEE REVENUES		5,002,051
FY 2017 PER CAPITA FEE EXPENDITURE PROJECTIONS		
CENTRALIZED SERVICES	(1,506,664)	
PREDATOR CONTROL	(350,000)	
DIAGNOSTIC LABORATORY	(270,802)	
ANIMAL HEALTH	(669,037)	
BRANDS ENFORCEMENT	<u>(1,148,534)</u>	
TOTAL PER CAPITA FEE EXPENDITURE PROJECTIONS	<u>(3,945,037)</u>	
CURRENT YEAR NET PROJECTED INCREASE		<u>1,057,014</u>
PROJECTED ENDING CASH BALANCE: JUNE 30, 2017		<u><u>\$ 3,624,623</u></u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED CASH BALANCE REPORT
FEBRUARY 28, 2017**

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	2,748,895
PROJECTED EXPENDITURES	<u>(2,542,319)</u>
CURRENT YEAR PROJECTED NET INCREASE	<u>206,576</u>
PROJECTED ENDING OPERATING CASH BALANCE: JUNE 30, 2017	1,025,873
UNEARNED REVENUE JUNE 30, 2017	3,013,130
PROJECTED ENDING CASH AND INVESTMENTS BALANCE: JUNE 30, 2017	<u><u>\$ 4,039,003</u></u>

Projected revenues and projected expenses include year-to-date actual revenues and expenses plus revenues and expenses projected to the end of the year.

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, 2017 for security interest filing fees.

The unearned revenue June 30, 2017 balance does not include projected unearned revenues from new brands and transfers and mortgage interest filing fees from March 2017 to June 2017. This balance is anticipated to increase monthly.

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
FEBRUARY 28, 2017**

DIAGNOSTIC LABORATORY FEES

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