

**MONTANA DEPARTMENT OF LIVESTOCK  
PER CAPITA FEE RATES**

**MONTANA DEPARTMENT OF LIVESTOCK  
PER CAPITA FEE COLLECTIONS  
THREE YEAR AVERAGE  
FY 2016 to 2018**

**THREE YEAR AVERAGE:**

<b>FY 2016</b>	<b>\$ 4,523,658</b>
<b>FY 2017</b>	<b>4,809,627</b>
<b>FY 2018</b>	<b><u>4,916,888</u> *</b>

<b>Three Year Total</b>	<b><u><u>\$ 14,250,173</u></u></b>
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<b>Total Three Year Average</b>	<b>\$ 4,750,058</b>
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<b>110% of Annual Average Maximum Revenue Increase</b>	<b>\$ 5,225,064</b>
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<b>Less 2% Collection</b>	<b>\$ 5,120,563</b>
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Note: From State Fiscal Year 2016 through FY 2018 based on actual collections recorded on SABHRS as of August 8, 2017. The Department of Livestock has collected an average of \$4,750,058 in per capita fee on livestock. 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 \$5,225,064 in FY 2019 (reporting period 2018). The Department of Revenue receives 2% for collecting this revenue. The total amount of revenue remaining after paying DOR would be \$5,120,563. Based on headcount only - the maximum increase in revenue from FY 2018 to FY 2019 would be \$308,176 (\$5,225,064 - \$4,916,888 = \$308,176).

FY 2018 PCF is for reporting period January through December 2017. PCF is due May 31, 2017. Per Department of Revenue's Livestock Reporting system, there is approximately \$150,000 of PCF that is due to the Department. These receivables are not included in the three year average.

**MONTANA DEPARTMENT OF LIVESTOCK**  
**Per Capita Fee Head Counts and Projected Revenue FY 2019**

**Scenario One Across the Board Increase 6%**

<b>LIVESTOCK CATEGORY</b>	<b>FEB 2017 Head Counts</b>	<b>Present Rate FY 2018</b>	<b>Projected Revenue No Rate Change</b>	<b>Change in Present Rate*</b>	<b>Scenario One Proposed Rate Per Category</b>	<b>6.25% increase to all categories</b>
<b>CATTLE</b>	1,874,732	\$2.29	\$4,293,136	\$0.14	\$2.43	\$4,555,599
<b>SHEEP &amp; GOATS</b>	162,186	\$0.54	\$87,580	\$0.03	\$0.57	\$92,446
<b>HORSES &amp; MULES</b>	57,297	\$5.85	\$335,187	\$0.37	\$6.22	\$356,387
<b>SWINE</b>	83,655	\$0.78	\$65,251	\$0.05	\$0.83	\$69,434
<b>POULTRY</b>	654,046	\$0.05	\$32,702	\$0.00	\$0.05	\$32,702
<b>BEES</b>	55,243	\$0.41	\$22,650	\$0.03	\$0.44	\$24,307
<b>LLAMAS</b>	1,411	\$9.73	\$13,729	\$0.61	\$10.34	\$14,590
<b>BISON</b>	7,369	\$6.38	\$47,014	\$0.40	\$6.78	\$49,962
<b>DOMESTIC UNG.</b>	571	\$26.33	\$15,034	\$1.65	\$27.98	\$15,977
<b>RATITES</b>	130	\$9.73	\$1,265	\$0.61	\$10.34	\$1,344
<b>Total</b>	<b>2,896,640</b>		<b>\$4,913,548</b>			<b>\$5,212,748</b>

Notes: Scenario One applies an across the board increase of approximately 6% to meet the statutory maximum allowable revenue collection of \$5,225,064. 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.

MONTANA DEPARTMENT OF LIVESTOCK						
Per Capita Fee Head Counts and Projected Revenue FY2017						
Scenario Two - 2% Increase in Cattle - Approximately 18% increase in all other Categories						
LIVESTOCK CATEGORY	FEB 2017 Head Counts	Present Rate FY 2018	Projected Revenue No Rate Change	Change in Present Rate*	Scenario Three Proposed Rate Per Category	1% increase Cattle 14.5% increase to other Categories
CATTLE	1,874,732	\$2.29	\$4,293,136	\$0.05	\$2.34	\$4,386,873
SHEEP & GOATS	162,186	\$0.54	\$87,580	\$0.10	\$0.64	\$103,799
HORSES & MULES	57,297	\$5.85	\$335,187	\$1.05	\$6.90	\$395,349
SWINE	83,655	\$0.78	\$65,251	\$0.14	\$0.92	\$76,963
POULTRY	654,046	\$0.05	\$32,702	\$0.01	\$0.06	\$39,243
BEES	55,243	\$0.41	\$22,650	\$0.07	\$0.48	\$26,517
LLAMAS	1,411	\$9.73	\$13,729	\$1.75	\$11.48	\$16,198
BISON	7,369	\$6.38	\$47,014	\$1.15	\$7.53	\$55,489
DOMESTIC UNG.	571	\$26.33	\$15,034	\$4.74	\$31.07	\$17,741
RATITES	130	\$9.73	\$1,265	\$1.75	\$11.48	\$1,492
<b>Total</b>	<b>2,896,640</b>		<b>\$4,913,548</b>			<b>\$5,119,664</b>

Notes: Scenario Two applies a 2% increase to cattle and an increase of approximately 18% to all other categories to meet the statutory maximum allowable revenue collection of \$5,225,064. 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.

**MONTANA DEPARTMENT OF LIVESTOCK**  
**Per Capita Fee Head Counts and Projected Revenue FY2019**

**Scenario Three - Increase Cattle 1% and all other categories by approximately 28%**

<b>LIVESTOCK CATEGORY</b>	<b>FEB 2017 Head Counts</b>	<b>Present Rate FY 2018</b>	<b>Projected Revenue No Rate Change</b>	<b>Change in Present Rate*</b>	<b>Scenario Three Proposed Rate Per Category</b>	<b>1% increase Cattle 14.5% increase to other Categories</b>
<b>CATTLE</b>	1,874,732	\$2.29	\$4,293,136	\$0.02	\$2.31	\$4,330,631
<b>SHEEP &amp; GOATS</b>	162,186	\$0.54	\$87,580	\$0.15	\$0.69	\$111,908
<b>HORSES &amp; MULES</b>	57,297	\$5.85	\$335,187	\$1.61	\$7.46	\$427,436
<b>SWINE</b>	83,655	\$0.78	\$65,251	\$0.21	\$0.99	\$82,818
<b>POULTRY</b>	654,046	\$0.05	\$32,702	\$0.01	\$0.06	\$39,243
<b>BEEES</b>	55,243	\$0.41	\$22,650	\$0.11	\$0.52	\$28,726
<b>LLAMAS</b>	1,411	\$9.73	\$13,729	\$2.68	\$12.41	\$17,511
<b>BISON</b>	7,369	\$6.38	\$47,014	\$1.75	\$8.13	\$59,910
<b>DOMESTIC UNG.</b>	571	\$26.33	\$15,034	\$7.24	\$33.57	\$19,168
<b>RATITES</b>	130	\$9.73	\$1,265	\$2.68	\$12.41	\$1,613
<b>Total</b>	<b>2,896,640</b>		<b>\$4,913,548</b>			<b>\$5,118,964</b>

Notes: Scenario Three applies a 1% increase to cattle and an increase of approximately 28% to all other categories to meet the statutory maximum allowable revenue collection of \$5,225,064. 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.

**MONTANA DEPARTMENT OF LIVESTOCK**  
**Per Capita Fee Head Counts and Projected Revenue FY 2019**  
**Scenario Four - Increase Cattle 5% and no increase to other categories**

LIVESTOCK CATEGORY	FEB 2017 Head Counts	Present Rate FY 2018	Projected Revenue No Rate Change	Change in Present Rate*	Scenario Four Proposed Rate Per Category	5% increase Cattle no increase to other Categories
CATTLE	1,874,732	\$2.29	\$4,293,136	\$0.11	\$2.40	\$4,499,357
SHEEP & GOATS	162,186	\$0.54	\$87,580	\$0.00	\$0.54	\$87,580
HORSES & MULES	57,297	\$5.85	\$335,187	\$0.00	\$5.85	\$335,187
SWINE	83,655	\$0.78	\$65,251	\$0.00	\$0.78	\$65,251
POULTRY	654,046	\$0.05	\$32,702	\$0.00	\$0.05	\$32,702
BEEES	55,243	\$0.41	\$22,650	\$0.00	\$0.41	\$22,650
LLAMAS	1,411	\$9.73	\$13,729	\$0.00	\$9.73	\$13,729
BISON	7,369	\$6.38	\$47,014	\$0.00	\$6.38	\$47,014
DOMESTIC UNG.	571	\$26.33	\$15,034	\$0.00	\$26.33	\$15,034
RATITES	130	\$9.73	\$1,265	\$0.00	\$9.73	\$1,265
<b>Total</b>	<b>2,896,640</b>		<b>\$4,913,548</b>			<b>\$5,119,769</b>

Notes: Scenario Four applies a 5% increase to cattle and no increase the other categories to meet the statutory maximum allowable revenue collection of \$5,225,064. 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.

**MONTANA DEPARTMENT OF LIVESTOCK  
FY 2018 & 2019 BUDGET REDUCTIONS**

## MONTANA DEPARTMENT OF LIVESTOCK FY 2018 & 2019 BUDGET REDUCTIONS UNDER MCA 17-7-140, MCA

The statute essentially mandates mid-year reductions in expenditures to offset revenue losses or unanticipated expenditures . Expenditure reductions must be made to ensure a "rainy day fund" or ending fund balance minimum of approximately \$143 million at the conclusion of fiscal year 2019 on June 30, 2019.

The Department (DOL) submitted the reduction plan as directed by the Governors office on August 31, 2017. The division/bureaus of the Department that are affected by the reduction are the Livestock Loss Board, Designated Surveillance Area (DSA), Diagnostic Laboratory, Diagnostic Milk Laboratory, Meat & Poultry Inspection and .

It is the Department's plan to manage the reductions by reducing operational expenses and not reduce personal services.

	FY 2018		FY 2019	
	Original Budget	Reduction	Original Budget	Reduction
Livestock Loss Board	91,846	9,185	91,846	9,185
DSA	836,854	83,685	843,238	84,324
Diagnostic Laboratory	616,544	70,577	622,937	70,564
Milk Laboratory*	89,223	-	82,699	-
Meat & Poultry Inspection	917,349	91,735	920,393	92,039
<b>Total General Fund</b>	<b>2,551,816</b>	<b>255,182</b>	<b>2,561,113</b>	<b>256,112</b>

\*The reduction for the Milk Laboratory will be included in the Diagnostic Laboratory.



**MONTANA DEPARTMENT OF LIVESTOCK  
SPECIAL PROJECTS ACCOUNTANT  
POSITION DESCRIPTION**

**STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION  
STATE PERSONNEL DIVISION**

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**POSITION  
DESCRIPTION**

**\*\*\* PART I IDENTIFICATION \*\*\***

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**CURRENT CLASSIFICATION:**    Code: 132115                      Title: Accountant                      Pay Band 5

AGENCY:                      Agency Code: 5603                      Position No: 56302010

Department  
Livestock

Division  
Centralized Services

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**ADDRESS:**

Building & Address  
P.O. Box 202001  
Scott Hart Building

City  
Helena

Zip Code  
59620

Telephone  
444-4993

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**FUNCTIONAL DESCRIPTION OF THE WORK UNIT:**

The Department of Livestock is responsible for control and eradication of animal diseases, preventing the transmission of animal diseases to humans, and protecting the livestock industry from theft and predatory animals. The Board of Livestock consists of seven members with the Chairman appointed by the Governor. The Board hires the Executive Officer. The Executive Officer reports directly to the Board and supervises the Division Administrators. The Board and the Executive Officer hires Division Administrators. The Divisions of the Department are Centralized Services, Animal Health & Food Safety, and Brands Enforcement. Attached Boards include: Livestock Crimestoppers Commission, The Board of Milk Control, and the Livestock Loss Reduction Mitigation Board.

The Special Project Accountant is located in the Centralized Services Division and reports directly to the Financial Operations Bureau Chief. The Centralized Services Division provides management services to the entire department. These services include; budgeting, accounting, personnel management, grant management accounting and oversight, information technology, procurement and asset management.

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**\*\*\* PART II JOB DESCRIPTION \*\*\***

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**1. ASSIGNED DUTIES:**

This position serves as accountant and is responsible for professional level accounting work including cooperative agreement accounting, accounts payable, accounts receivable, grant processing accounting and reporting, and providing fiscal data for budget status reports and documenting and implementing accounting principles. This position serves as an agency accountant and is responsible for ensuring consistency, efficiency, and overall quality of accounting. Duties include performing professional level accounting, functioning with detailed and extensive IBARS & SABHRS skills, knowledgeable and skilled in processing the agency's payroll and performing a variety of other duties as assigned by the Financial Operations Bureau Chief. This position is required to maintain confidentiality on all sensitive information, material or accounts or transactions and must communicate effectively with other staff, other state agencies, and vendors. This position reports to the Financial Operations Bureau Chief and does not supervise staff but interacts with division accounting staff and all department staff needing accounting services.

**A. Grant Accounting: 40 %**

This position is responsible for extensive knowledge of the concepts and theories of financial and managerial accounting. Knowledge of federal grant reporting, contract administration and negotiation principles, agency mission, division goals and objectives and a progressively responsible knowledge of resource program function and activities are required. These duties also require the ability to analyze, interpret, and explain complex accounting and finance data, apply analysis and judgment in arriving at solutions to routine, unusual, and unprecedented accounting and fiscal problems, and communicate effectively and negotiate consensus. Under the direction of the Financial Operations Bureau Chief:

- Primary function of researching, planning, maintaining and monitoring federal grant and cooperative agreements for the agency. This requires preparing quarterly reports to be submitted to the federal government on a timely basis, ensuring accuracy and compliance of federal reporting requirements and applicable laws. The following must be performed: evaluating financial activities to identify proper accounting data to be extracted and reported; examining state and federal regulatory reporting requirements, and evaluate

GAAP and GASB requirements and pronouncements and informing the Financial Bureau Chief of problems or concerns.

- Request transfers of monies from the appropriate federal agency to meet immediate cash needs via the Smartlink system, or the appropriate website.
- Review accounting and other related systems to ensure that transactions are correct and accurate.
- Perform any necessary reconciliation, adjustments, and corrections of SABHRS and internal accounting systems to ensure the integrity and accuracy of accounting data and transactions. This includes balancing accounts by examining documents to identify errors, communication with Agency staff to investigate errors and determine their cause, and establishing policies to ensure the error is not repeated.
- Prepare various financial schedules and reports by compiling and collecting fiscal data. Review and interpret state and federal accounting and reporting guidelines and develop reporting functions for the agency as needed or requested.
- Ensure department SABHRS infrastructure adequately records accounting, budgeting, and related information to meet state and federal reporting requirements. Exercises expertise with accounting system and communicates technical information to staff.
- Prepare monthly, quarterly, and annual budget and financial reports for all agency and federal programs administered by the department to provide necessary information and to ensure compliance with reporting requirements.
- Assist the Financial Operations Bureau Chief in developing the agency's indirect cost rate with the federal cognizant agency, developing, revising and implementing the agency's Centralized Services cost allocation plan.
- Provide assistance to federal agencies and program managers in the development of grant budgets and ongoing review of project status. This includes the ability to work with the Financial Operations Bureau Chief to modify programs as necessary to meet changing reporting and budgeting regulatory requirements.
- Responds to grant accounting questions and provides accounting data to requesting parties.

## B. Diagnostic Lab Financial Analyst

20 %

This position is responsible for the financial analysis of the diagnostic laboratory. Knowledge of cost accounting and application of overhead and indirect costs. This position analyzes the direct costs of the different diagnostic laboratory sections and allocates indirect administrative and overhead costs to the laboratory sections to demonstrate the cost of the laboratory by section. Assists the laboratory director in setting testing prices. Under the direction of the Financial Operations Bureau Chief:

- Performs lab cost analysis by individual lab work units (Clinical Pathology, Bacteriology, Histopathology, Virology, Pathology, Milk Laboratory and Serology). Incumbent does not need to know the requirements of the work lab units.
- Involves allocation of direct expenses and allocation of indirect costs to the appropriate individual lab work units.
- Prepares cost analysis reports for the Division Administration and the Board of Livestock.
- Recommends laboratory fee price adjustments for approval by the Board of Livestock.
- Audits client invoices and statements to laboratory test records.
- Reconciles diagnostic laboratory accounts receivables to SABHRS system.

### **C. Accounting**

**20%**

This position is responsible for coordination and processing of a variety of accounting functions including professional accounting (using **IBARS & SABHRS**), and coordinating with the Financial Operations Bureau Chief to integrate accounting and fiscal operations with program and agency budgets. The incumbent plans and documents ongoing accounting operations, accounts processing, and other program functions; assists the Financial Operations Bureau Chief in developing and establishing accounting policies and procedures, developing and evaluating fiscal projections. These duties also require the ability to analyze, interpret, and explain complex accounting and finance data, apply analysis and judgment in arriving at solutions to routine, unusual, and unprecedented accounting and fiscal problems. Under the direction of the Financial Operations Bureau Chief:

- Develop, recommend and implement approved accounting policies, methods, and procedures by researching and analyzing the impacts and effect of changes. Devise and recommend new policies and methods to the Financial Operations Bureau Chief and delineate and implement any approved resulting changes and stipulations.
- Approve vouchers and deposit tickets. Approval of deposits includes approval in SABHRS and US Banks OEB system.
- Approves general journals and inter-unit journals in the absence of the Financial Operations Bureau Chief or upon request of the Financial Operations Bureau Chief.
- Assists the Financial Operations Bureau Chief with budget documents reports and analysis.
- Assist in all year end accounting functions, prepares year-end accruals and revenue deferrals.

- Assist in the review and monitoring of internal controls as the internal control plan specifies. This includes reviewing management policies and practices, and evaluating records of past transactions to determine compliance with department policy and state and federal requirements, and notifying the Financial Operations Bureau Chief of any noncompliance

**D. Special Research and Report Preparation 10 %**

- Prepares IBARS & SABHRS analysis for quarterly fiscal meeting with the Financial Operations Bureau Chief. Identifies problem areas of present accounting system and recommends changes to assure an efficient accounting within proper fund structure.
- Identifies, monthly, any expenditure variance above year-to-date expenditures by second level account detail in each program. Reconciles the expenditure and explains in writing the reasons for variances at monthly fiscal meeting.
- Provides technical fiscal backup information to Financial Operations Bureau Chief on various policy issues as assigned. Prepares written report including spreadsheet data which clearly explains and accurately illustrates the data presented.
- Provides technical fiscal data to the Financial Operations Bureau Chief for departmental budget preparation and presentation. Provide accurate financial information in written report format.
- Performs related work as assigned.

**D. Backup for Financial Operations Bureau Chief 10%**

- Assists Financial Operations Bureau Chief prepare monthly board reports. The type of information reported to the board varies depending on the needs of the board. Includes, but not limited to, recommendation for setting Per Capita Fee, cash balance/fund balance projections for current year-end or several years, future budgets set by legislature.
- In the absence of the Financial Operations Bureau Chief, approves general journals and payroll expense reimbursements.
- Assists accounting technicians with accounting issues.
- Contacts SABHRS with accounting and software issues.

**EQUIPMENT USED:**

Personal Computer (Microsoft Word, Excel, Network Programs)

Calculator

Fax Machine

Printer

Scanner

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2. **PHYSICAL DEMANDS AND WORKING CONDITIONS:**

Normal office setting with no particular physical effort required. Position must meet deadlines and can be stressful at times.

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3. **MANAGEMENT & SUPERVISION OF OTHERS:**

None

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4. **KNOWLEDGE, SKILLS, AND ABILITIES:**

Thorough knowledge of general governmental accounting and IBARS & SABHRS policies, practices and procedures.

Extensive knowledge of research techniques as they apply to general and special report preparation; of information system operation and its application to accounting; of supervisory practices and principles including training, discipline and work production.

Skill is required in the use and operation of normal office machines and particularly in the operation of personal computers which have network linkage.

Ability to perform the most difficult state agency accounting work; to analyze accounting data and prepare routine and special reports for agency and interagency use; to effectively supervise a staff; to communicate effectively orally and in writing; to establish and maintain effective working relationships with subordinates, agency managers, other agencies, industry personnel and the public; to follow oral and written instructions.

**EDUCATION AND EXPERIENCE:**

The foregoing knowledge and abilities are equivalent to a Bachelor's Degree in Accounting or Business Administration with Accounting emphasis and one to three years of governmental accounting experience including grant management and accounting. Ability and capacity to utilize a complex accounting system equivalent to the IBARS & SABHRS is required.

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**5. SUPERVISION RECEIVED:**

This position reports to the Financial Operations Bureau Chief and is given latitude in reaching decisions related to agency accounting. The Financial Operations Bureau Chief sets broad accounting goals within the requirements of GASB and GAAP, and state and federal policy. Methods and procedures not strictly mandated by those requirements are developed by this position. Priorities may be changed by special or unusual circumstance and position must be able to respond to those changes. Assistance is available from the Financial Operations Bureau Chief in solving unusual problems. Guidelines are available from Montana Operations Manual (M.O.M.), IBARS & SABHRS manuals. Additional assistance in very unusual situations may be obtained from Department of Administration Accounting Division. In the area of staff interaction, the position is expected to correctly respond to any and all routine problems in work assignments, workload, work product and timeliness. Position is expected to seek assistance from Financial Operations Bureau Chief in unusual and sensitive accounting problems which have potential audit or legal implementation. The Financial Operations Bureau Chief does not review this position's daily work product, but does review monthly status reports of funds or accounts and special reports prepared by this position.

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**6. SCOPE AND EFFECT:**

Considerable judgment is required when analyzing account activities and advising Finance Operations Bureau Chief, Executive Officer, or program managers of account status. Failure to properly analyze account status, foresee impending problems and take necessary corrective action could seriously jeopardize daily operations of the various Department programs. Judgment is also required to interact with accounting staff and department personnel. Errors in the interpretation of M.O.M., agency policy or procedure could result in serious morale problems or the filing of grievances against the Department.



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7. **PERSONAL CONTACTS:**

Incumbent has personal contact with accounting staff to provide accounting services and resolve problems, Finance Operations Bureau Chief to receive and report on assignments and discuss accounting, fiscal and program issues, Executive Officer and other department managers and departmental staff in providing accounting, payroll information. Has contact with state and federal auditors to provide accurate data and respond to questions.

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**Special Requirements:**

Safety Responsibilities

*As an employee:*

- 1. Complies with the Department's Safety Program as outlined in its Workplace Safety Policy.*
- 2. Observes all safety rules and applies accident prevention principles while performing duties.*
- 3. Reports all workplace accidents or injuries to the supervisor or designee.*

*As a supervisory or management employee:*

- 1. Complies with the Department's Safety Program as outlined in its Workplace Safety Policy.*
- 2. Observes all safety rules and applies accident prevention principles while performing duties.*
- 3. Reports all workplace accidents or injuries to the supervisor or designee.*
- 4. Maintain safe working conditions within area of supervision.*
- 5. Report all workplace accidents and injuries to the Human Resource Office within 24 hours.*

**Signatures**

My signature below indicates the statements in the job description are accurate and complete.

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Immediate Supervisor

Title

Date

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Administrative Review

Title

Date

My signature below indicates that I have read this job description.

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Employee	Title	Date
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<p>The specific statements shown in each section of this job description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.</p>
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**MONTANA DEPARTMENT OF LIVESTOCK  
EXPENSE COMPARISON REPORT  
AUGUST 31, 2017**

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison
	Actual Expenses August FY 2018	Prior Year Actual Expenses August FY 2017	

**BUDGETED FTE** 13.00

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 86,601	\$ 171,449	\$ (84,848)
61300 OTHER/PER DIEM	-	250	(250)
61400 BENEFITS	33,105	39,047	(5,942)
TOTAL PERSONAL SERVICES	119,706	210,746	(91,040)
<b>62000 OPERATIONS</b>			
62100 CONTRACT	19,238	7,821	11,417
62200 SUPPLY	39,651	6,336	33,315
62300 COMMUNICATION	4,719	1,881	2,838
62400 TRAVEL	257	365	(108)
62500 RENT	25,153	12,926	12,227
62700 REPAIR & MAINT	170	-	170
62800 OTHER EXPENSES	-	356	(356)
TOTAL OPERATIONS	89,188	29,685	59,503
<b>68000 TRANSFERS</b>			
68000 TRANSFERS	97,391	95,326	2,065
TOTAL TRANSFERS	97,391	95,326	2,065
<b>TOTAL EXPENDITURES</b>	<b>\$ 306,285</b>	<b>\$ 335,757</b>	<b>\$ (29,472)</b>
<b><u>BUDGETED FUNDS</u></b>			
02426 PER CAPITA	\$ 306,285	\$ 335,757	\$ (29,472)
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 306,285</b>	<b>\$ 335,757</b>	<b>\$ (29,472)</b>

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

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

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

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

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>1.00</b>
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**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 7,739	\$ 7,809	\$ (70)
61300 OTHER/PER DIEM	250	400	(150)
61400 BENEFITS	2,977	2,915	62
TOTAL PERSONAL SERVICES	<u>10,966</u>	<u>11,124</u>	<u>(158)</u>
<b>62000 OPERATIONS</b>			
62100 CONTRACT	525	275	250
62200 SUPPLY	69	-	69
62300 COMMUNICATION	153	243	(90)
62400 TRAVEL	1,063	1,104	(41)
62500 RENT	894	459	435
62700 REPAIR & MAINT	47	-	47
62800 OTHER EXPENSES	19	50	(31)
TOTAL OPERATIONS	<u>2,770</u>	<u>2,131</u>	<u>639</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 13,736</u>	<u>\$ 13,255</u>	<u>\$ 481</u>
<b>BUDGETED FUNDS</b>			
01100 GENERAL FUND	\$ 13,736	\$ 13,255	\$ 481
<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 13,736</u>	<u>\$ 13,255</u>	<u>\$ 481</u>

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>3.00</b>
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**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

61000 PERSONAL SERVICES

61100 SALARIES	\$ 22,050	\$ 22,149	\$ (99)
61300 OTHER/PER DIEM	-	-	-
61400 BENEFITS	8,604	8,290	314
TOTAL PERSONAL SERVICES	<u>30,654</u>	<u>30,439</u>	<u>215</u>

62000 OPERATIONS

62100 CONTRACT	2,009	2,031	(22)
62200 SUPPLY	22	152	(130)
62300 COMMUNICATION	6	448	(442)
62400 TRAVEL	176	1,062	(886)
62500 RENT	1,770	741	1,029
62800 OTHER EXPENSES	475	18	457
TOTAL OPERATIONS	<u>4,458</u>	<u>4,452</u>	<u>6</u>

**TOTAL EXPENDITURES**

<b>TOTAL EXPENDITURES</b>	<u>\$ 35,112</u>	<u>\$ 34,891</u>	<u>\$ 221</u>
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**BUDGETED FUNDS**

02817 MILK CONTROL	\$ 35,112	\$ 34,891	\$ 221
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**TOTAL BUDGETED FUNDS**

<b>TOTAL BUDGETED FUNDS</b>	<u>\$ 35,112</u>	<u>\$ 34,891</u>	<u>\$ 221</u>
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**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
AUGUST 31, 2017**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2017	Same Period Prior Year Actual Expenses August FY 2016	Year to Year Comparison
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**BUDGETED FTE** **20.01**

**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

61000 PERSONAL SERVICES

61100 SALARIES	\$ 106,360	\$ 111,509	\$ (5,149)
61400 BENEFITS	50,998	46,616	4,382
TOTAL PERSONAL SERVICES	<u>157,358</u>	<u>158,125</u>	<u>(767)</u>

62000 OPERATIONS

62100 CONTRACT	15,755	9,528	6,227
62200 SUPPLY	54,330	38,186	16,144
62300 COMMUNICATION	2,718	3,964	(1,246)
62400 TRAVEL	162	74	88
62500 RENT	442	443	(1)
62600 UTILITIES	7,032	7,160	(128)
62700 REPAIR & MAINT	6,374	5,260	1,114
62800 OTHER EXPENSES	15,841	14,863	978
TOTAL OPERATIONS	<u>102,654</u>	<u>79,478</u>	<u>23,176</u>

69000 CAPITAL LEASES

69000 LEASES	2,307	2,306	1
TOTAL LEASES	<u>2,307</u>	<u>2,306</u>	<u>1</u>
TOTAL	<u>\$ 262,319</u>	<u>\$ 239,909</u>	<u>\$ 22,410</u>

**BUDGETED FUNDS**

01100 GENERAL FUND	\$ 28,722	\$ -	\$ 28,722
02426 PER CAPITA FEE	157,359	-	157,359
02427 ANIMAL HEALTH LAB FEES	-	234,223	(234,223)
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	5,686	(5,686)
06026 DIAGNOSTIC LABORATORY	76,238	-	76,238
<b>TOTAL BUDGET FUNDING</b>	<u>\$ 262,319</u>	<u>\$ 239,909</u>	<u>\$ 22,410</u>

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>1.50</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 7,168	\$ 7,335	\$ (167)
61400 BENEFITS	4,436	2,838	1,598
TOTAL PERSONAL SERVICES	11,604	10,173	1,431
<b>62000 OPERATIONS</b>			
62100 CONTRACT	681	419	262
62200 SUPPLY	3,175	6,048	(2,873)
62300 COMMUNICATION	16	74	(58)
62400 TRAVEL	-	6	(6)
62600 UTILITIES	608	-	608
62800 OTHER EXPENSES	1,361	150	1,211
TOTAL OPERATIONS	5,841	6,697	(856)
TOTAL	\$ 17,445	\$ 16,870	\$ 575
<b><u>BUDGETED FUNDS</u></b>			
01100 GENERAL FUND	\$ 17,445	\$ 16,870	\$ 575
<b>TOTAL BUDGETED FUNDS</b>	\$ 17,445	\$ 16,870	\$ 575



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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>8.50</b>
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61000 PERSONAL SERVICES			
61100 SALARIES	\$ 59,798	\$ 53,131	\$ 6,667
61400 BENEFITS	25,215	20,296	4,919
TOTAL PERSONAL SERVICES	<u>85,013</u>	<u>73,427</u>	<u>11,586</u>
62000 OPERATIONS			
62100 CONTRACT	4,430	3,868	562
62200 SUPPLY	1,106	345	761
62300 COMMUNICATION	3,856	5,533	(1,677)
62400 TRAVEL	1,032	1,554	(522)
62500 RENT	1,279	1,204	75
62700 REPAIR & MAINT	18	25,556	(25,538)
62800 OTHER EXPENSES	96	448	(352)
TOTAL OPERATIONS	<u>11,817</u>	<u>38,508</u>	<u>(26,691)</u>
TOTAL	<u>\$ 96,830</u>	<u>\$ 111,935</u>	<u>\$ (15,105)</u>
<b>FUND</b>			
02426 PER CAPITA FEE	\$ 96,830	\$ 111,935	\$ (15,105)
02427 ANIMAL HEALTH FEES	-	-	-
TOTAL BUDGET FUNDING	<u>\$ 96,830</u>	<u>\$ 111,935</u>	<u>\$ (15,105)</u>

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>2.00</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 16,079	\$ 15,421	\$ 658
61400 BENEFITS	5,890	5,578	312
TOTAL PERSONAL SERVICES	21,969	20,999	970
<b>62000 OPERATIONS</b>			
62100 CONTRACT	21,098	14,481	6,617
62200 SUPPLY	182	158	24
62300 COMMUNICATION	184	416	(232)
62700 REPAIR & MAINT	5	-	5
62800 OTHER EXPENSES	110	475	(365)
TOTAL OPERATIONS	21,579	15,530	6,049
<b>TOTAL EXPENDITURES</b>	\$ 43,548	\$ 36,529	\$ 7,019
<b><u>BUDGETED FUNDS</u></b>			
01100 GENERAL FUND	\$ 43,548	\$ 36,529	\$ 7,019
<b>TOTAL BUDGETED FUNDS</b>	\$ 43,548	\$ 36,529	\$ 7,019

Contract services are higher in FY 2018 than FY 2017. There has been an increase in testing in August th

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>3.75</b>
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**HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES**

61000 PERSONAL SERVICES

61100 SALARIES	\$ 15,021	\$ 24,021	\$ (9,000)
61400 BENEFITS	6,249	9,326	(3,077)
TOTAL PERSONAL SERVICES	21,270	33,347	(12,077)

62000 OPERATIONS

62100 CONTRACT	7,845	3,084	4,761
62200 SUPPLY	1,083	732	351
62300 COMMUNICATION	522	1,005	(483)
62400 TRAVEL	4,270	1,307	2,963
62500 RENT	28,270	50,270	(22,000)
62700 REPAIR & MAINT	75	822	(747)
62800 OTHER EXPENSES	2,394	941	1,453
TOTAL OPERATIONS	44,459	58,161	(13,702)

**TOTAL EXPENDITURES**

\$ 65,729	\$ 91,508	\$ (25,779)
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**BUDGETED FUNDS**

03427 AH FEDERAL UMBRELLA	\$ 65,729	\$ 91,508	\$ (25,779)
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**TOTAL BUDGETED FUNDS**

\$ 65,729	\$ 91,508	\$ (25,779)
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**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
AUGUST 31, 2017**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	4.75
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

61000 PERSONAL SERVICES			
61100 SALARIES	\$ 23,459	\$ 23,763	\$ (304)
61400 BENEFITS	9,796	9,618	178
TOTAL PERSONAL SERVICES	<u>33,255</u>	<u>33,381</u>	<u>(126)</u>
62000 OPERATIONS			
62100 CONTRACT	2,402	2,095	307
62200 SUPPLY	1,325	649	676
62300 COMMUNICATION	412	668	(256)
62400 TRAVEL	1,799	1,733	66
62500 RENT	317	308	9
62700 REPAIR & MAINT	63	89	(26)
62800 OTHER EXPENSES	850	40	810
TOTAL OPERATIONS	<u>7,168</u>	<u>5,582</u>	<u>1,586</u>
TOTAL	<u>\$ 40,423</u>	<u>\$ 38,963</u>	<u>\$ 1,460</u>
<b><u>BUDGETED FUNDS</u></b>			
02701 MILK INSPECTION FEES	\$ 37,438	\$ 36,692	\$ 746
03032-2 FEDERAL ANIMAL HEALTH	2,985	2,271	714
TOTAL BUDGET FUNDING	<u>\$ 40,423</u>	<u>\$ 38,963</u>	<u>\$ 1,460</u>

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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**BUDGETED FTE**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 9,845	\$ 10,067	\$ (222)
61102 OVERTIME	48	294	(246)
61400 BENEFITS	4,156	4,053	103
TOTAL PERSONAL SERVICES	14,049	14,414	(365)
<b>62000 OPERATIONS</b>			
62100 CONTRACT	3,130	2,450	680
62200 SUPPLY	32	36	(4)
62800 OTHER EXPENSES	505	-	505
TOTAL OPERATIONS	3,667	2,486	1,181
TOTAL	\$ 17,716	\$ 16,900	\$ 816

**BUDGETED FUNDS**

02262 SHIELDED EGG GRADING FEES	\$ 17,716	\$ 16,900	\$ 816
TOTAL BUDGET FUNDING	\$ 17,716	\$ 16,900	\$ 816

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>53.11</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 199,202	\$ 227,598	\$ (28,396)
61200 OVERTIME	1,748	814	934
61400 BENEFITS	115,678	111,775	3,903
TOTAL PERSONAL SERVICES	316,628	340,187	(23,559)
<b>62000 OPERATIONS</b>			
62100 CONTRACT	40,686	3,617	37,069
62200 SUPPLY	8,192	6,093	2,099
62300 COMMUNICATION	7,205	9,925	(2,720)
62400 TRAVEL	5,969	3,962	2,007
62500 RENT	8,755	7,849	906
62600 UTILITIES	6,500	6,500	-
62700 REPAIR & MAINT	988	1,653	(665)
62800 OTHER EXPENSES	5,438	2,906	2,532
TOTAL OPERATIONS	83,733	42,505	41,228
<b>TOTAL</b>	<b>\$ 400,361</b>	<b>\$ 382,692</b>	<b>\$ 17,669</b>
<b><u>BUDGETED FUNDS</u></b>			
02425 BRAND INSPECTION FEES	\$ 394,826	\$ 382,692	\$ 12,134
02426 PER CAPITA FEES	5,535	-	5,535
TOTAL BUDGET FUNDING	<b>\$ 400,361</b>	<b>\$ 382,692</b>	<b>\$ 17,669</b>

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

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses August FY 2018	Same Period Prior Year Actual Expenses August FY 2017	Year to Year Comparison
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<b>BUDGETED FTE</b>	<b>22.50</b>
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>			
61100 SALARIES	\$ 117,693	\$ 115,661	\$ 2,032
61102 OVERTIME	6,191	730	5,461
61400 BENEFITS	59,334	53,467	5,867
TOTAL PERSONAL SERVICES	183,218	169,858	13,360
<b>62000 OPERATIONS</b>			
62100 CONTRACT	15,393	10,176	5,217
62200 SUPPLY	875	245	630
62300 COMMUNICATION	2,246	1,200	1,046
62400 TRAVEL	5,111	3,531	1,580
62500 RENT	16,565	8,350	8,215
62700 REPAIR & MAINT	384	-	384
62800 OTHER EXPENSES	81	34	47
TOTAL OPERATIONS	40,655	23,536	17,119
<b>TOTAL EXPENDITURES</b>	\$ 223,873	\$ 193,394	\$ 30,479
<b><u>BUDGETED FUNDS</u></b>			
01100 GENDERAL FUND	\$ 111,601	\$ 101,536	\$ 10,065
02427 ANIMAL HEALTH FEES	-	-	-
03209 MEAT & POULTRY INSPECTION FEES	112,272	91,858	20,414
TOTAL BUDGET FUNDING	\$ 223,873	\$ 193,394	\$ 30,479