

**MONTANA DEPARTMENT OF LIVESTOCK  
DEPARTMENT EXPENSE COMPARISON REPORT  
BUDGETED, STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES  
JANUARY 31, 2016**

ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year	Balance of
		Actual Expenses	Prior Year		
	FY 2016	January	January	Comparison	Budget
	Budget	FY 2016	FY 2015		Available
<b>ALL FUNDS EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	5,815,816	2,923,475	2,766,826	156,649	2,892,341
61200 OVERTIME	65,730	52,914	44,825	8,089	12,816
61300 OTHER/PER DIEM	7,350	4,000	3,650	350	3,350
61400 BENEFITS	2,627,459	1,224,651	1,211,245	13,406	1,402,808
TOTAL PERSONAL SERVICES	<u>8,516,355</u>	<u>4,205,040</u>	<u>4,026,546</u>	<u>178,494</u>	<u>4,311,315</u>
62000 OPERATIONS					
62100 CONTRACT	1,629,491	1,052,897	808,872	244,025	576,594
62200 SUPPLY	983,129	387,970	481,381	(93,411)	595,159
62300 COMMUNICATION	214,196	111,066	107,516	3,550	103,130
62400 TRAVEL	160,179	75,523	79,391	(3,868)	84,656
62500 RENT	400,303	210,953	185,045	25,908	189,350
62600 UTILITIES	51,511	24,516	26,580	(2,064)	26,995
62700 REPAIR & MAINT	208,410	101,711	79,829	21,882	106,699
62800 OTHER EXPENSES	512,336	278,108	178,835	99,273	234,228
TOTAL OPERATIONS	<u>4,159,555</u>	<u>2,242,744</u>	<u>1,947,449</u>	<u>295,295</u>	<u>1,916,811</u>
63000 EQUIPMENT					
63100 EQUIPMENT	45,195	10,995	9,494	1,501	34,200
TOTAL EQUIPMENT	<u>45,195</u>	<u>10,995</u>	<u>9,494</u>	<u>1,501</u>	<u>34,200</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	150,000	60,905	800	60,105	89,095
TOTAL GRANTS	<u>150,000</u>	<u>60,905</u>	<u>800</u>	<u>60,105</u>	<u>89,095</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	200,000	161,458	160,276	1,182	38,542
TOTAL STATE SOURCES	<u>200,000</u>	<u>161,458</u>	<u>160,276</u>	<u>1,182</u>	<u>38,542</u>
68000 TRANSFERS					
68000 TRANSFERS	513,481	146,530	404,508	(257,978)	366,951
TOTAL TRANSFERS	<u>513,481</u>	<u>146,530</u>	<u>404,508</u>	<u>(257,978)</u>	<u>366,951</u>
69000 CAPITAL LEASES					
69000 LEASES	19,967	8,070	13,167	(5,097)	11,897
TOTAL LEASES	<u>19,967</u>	<u>8,070</u>	<u>13,167</u>	<u>(5,097)</u>	<u>11,897</u>
<b>TOTAL EXPENDITURES</b>	<u>13,604,553</u>	<u>6,835,742</u>	<u>6,562,240</u>	<u>273,502</u>	<u>6,768,811</u>
<b>HOUSE BILL 2 AND SB 418 APPROPRIATED FUNDS</b>					
01100 GENERAL FUND	2,656,816	920,177	796,148	124,029	1,736,639
02262 SHIELDED EGG GRADING FEES	169,488	66,507	55,153	11,354	102,981
02425 BRAND INSPECTION FEES	2,485,319	1,721,109	1,658,737	62,372	764,210
02426 PER CAPITA FEE	3,545,770	1,356,815	1,572,221	(215,406)	2,188,955
02427 ANIMAL HEALTH	1,042,718	1,002,623	887,147	115,476	40,095
02701 MILK INSPECTION FEES	574,784	208,045	218,914	(10,869)	366,739
02817 MILK CONTROL	278,250	141,215	125,798	15,417	137,035
03209 MEAT & POULTRY INSPECTION	816,453	401,756	344,762	56,994	414,697
03032-1 NATIONAL LAB NETWORK	59,579	25,337	31,936	(6,599)	34,242
03032-2 SHELL EGG INSPECTION FEES	21,341	12,347	5,069	7,278	8,994
03427 FEDERAL UMBRELLA PROGRAM	954,398	416,217	444,654	(28,437)	538,181
<b>TOTAL HOUSE BILL 2 AND SB 418 APPROPRIATED FUNDS</b>	<u>12,604,916</u>	<u>6,272,148</u>	<u>6,140,539</u>	<u>131,609</u>	<u>6,332,768</u>
<b>STATUTORY APPROPRIATED AND BUDGET AMENDED FUNDS</b>					
02124 LIVESTOCK LOSS MEDIATION	200,000	165,805	97,416	68,389	34,195
02117 PREDATORY ANIMAL CONTROL	350,000	177,298	27,385	149,913	172,702
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	56,558	63,660	(7,102)	93,442
03673 SMALL FEDERAL GRANTS	32,445	12,374	45,129	(32,755)	20,071
03707 HOMELAND SECURITY	118,192	118,192	60,136	58,056	-
03710 ANIMAL TRACEABILITY	149,000	33,367	127,975	(94,608)	115,633
<b>TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUNDS</b>	<u>999,637</u>	<u>563,594</u>	<u>421,701</u>	<u>141,893</u>	<u>436,043</u>
<b>TOTAL FUNDS</b>	<u>13,604,553</u>	<u>6,835,742</u>	<u>6,562,240</u>	<u>273,502</u>	<u>6,768,811</u>

This report shows all expenditures paid by the Department of Livestock as of January 31, 2016.

**MONTANA DEPARTMENT OF LIVESTOCK  
HOUSE BILL 2 AND PAYPLAN  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		FY 2016 Budget	Actual Expenses January FY 2016			
<b>BUDGETED FTE</b>		<b>135.62</b>				
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	5,793,256	2,917,088	2,761,904	155,184	2,876,168	50.4%
61200 OVERTIME	65,730	52,914	44,825	8,089	12,816	80.5%
61300 OTHER/PER DIEM	7,350	4,000	3,650	350	3,350	54.4%
61400 BENEFITS	2,618,915	1,219,826	1,209,692	10,134	1,399,089	46.6%
TOTAL PERSONAL SERVICES	<u>8,485,251</u>	<u>4,193,828</u>	<u>4,020,071</u>	<u>173,757</u>	<u>4,291,423</u>	49.4%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	1,133,625	763,186	662,345	100,841	370,439	67.3%
62200 SUPPLY	880,997	365,712	390,222	(24,510)	515,285	41.5%
62300 COMMUNICATION	214,196	109,346	105,629	3,717	104,850	51.0%
62400 TRAVEL	155,179	69,328	76,473	(7,145)	85,851	44.7%
62500 RENT	400,303	210,953	185,045	25,908	189,350	52.7%
62600 UTILITIES	51,511	24,516	26,580	(2,064)	26,995	47.6%
62700 REPAIR & MAINT	208,410	101,072	79,761	21,311	107,338	48.5%
62800 OTHER EXPENSES	502,796	274,607	176,738	97,869	228,189	54.6%
TOTAL OPERATIONS	<u>3,547,017</u>	<u>1,918,720</u>	<u>1,702,793</u>	<u>215,927</u>	<u>1,628,297</u>	54.1%
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	39,200	5,000	-	5,000	34,200	12.8%
TOTAL EQUIPMENT	<u>39,200</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>34,200</u>	
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	513,481	146,530	404,508	(257,978)	366,951	28.5%
TOTAL TRANSFERS	<u>513,481</u>	<u>146,530</u>	<u>404,508</u>	<u>(257,978)</u>	<u>366,951</u>	
<b>69000 CAPITAL LEASES</b>						
69000 LEASES	19,967	8,070	13,167	(5,097)	11,897	40.4%
TOTAL LEASES	<u>19,967</u>	<u>8,070</u>	<u>13,167</u>	<u>(5,097)</u>	<u>11,897</u>	
TOTAL	<u>12,604,916</u>	<u>6,272,148</u>	<u>6,140,539</u>	<u>131,609</u>	<u>6,332,768</u>	49.8%
<b>FUND</b>						
01100 GENDERAL FUND	2,656,816	920,177	796,148	124,029	1,736,639	34.6%
02262 SHIELDED EGG GRADING FEES	169,488	66,507	55,153	11,354	102,981	39.2%
02425 BRAND INSPECTION FEES	2,485,319	1,721,109	1,658,737	62,372	764,210	69.3%
02426 PER CAPITA FEE	3,545,770	1,356,815	1,572,221	(215,406)	2,188,955	38.3%
02427 ANIMAL HEALTH	1,042,718	1,002,623	887,147	115,476	40,095	96.2%
02701 MILK INSPECTION FEES	574,784	208,045	218,914	(10,869)	366,739	36.2%
02817 MILK CONTROL	278,250	141,215	125,798	15,417	137,035	50.8%
03209 MEAT & POULTRY INSPECTION	816,453	401,756	344,762	56,994	414,697	49.2%
03032-1 NATIONAL LAB NETWORK	59,579	25,337	31,936	(6,599)	34,242	42.5%
03032-2 SHELL EGG INSPECTION FEES	21,341	12,347	5,069	7,278	8,994	57.9%
03427 FEDERAL UMBRELLA PROGRAM	954,398	416,217	444,654	(28,437)	538,181	43.6%
TOTAL BUDGET FUNDING	<u>12,604,916</u>	<u>6,272,148</u>	<u>6,140,539</u>	<u>131,609</u>	<u>6,332,768</u>	49.8%

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 50.4%.

The Department Of Livestock is budgeted for \$12,604,916 and 135.62 FTE in FY 2016. Personal services budget is 49.4% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$173,757 higher than January 2015. Operations are 54.1% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$215,927 higher than January 2015. Overall, Department of Livestock total expenditures were \$131,609 higher than the same period last year with 49.8% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK**  
**STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT**  
**JANUARY 31, 2016**

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

	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available
<b>STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	22,560	6,387	4,922	1,465	16,173
61400 BENEFITS	8,544	4,825	1,553	3,272	3,719
TOTAL PERSONAL SERVICES	<u>31,104</u>	<u>11,212</u>	<u>6,475</u>	<u>4,737</u>	<u>19,892</u>
62000 OPERATIONS					
62100 CONTRACT	495,866	289,711	146,527	143,184	206,155
62200 SUPPLY	102,132	22,258	91,159	(68,901)	79,874
62300 COMMUNICATION	-	1,720	1,887	(167)	(1,720)
62400 TRAVEL	5,000	6,195	2,918	3,277	(1,195)
62700 REPAIR & MAINT	-	639	68	571	(639)
62800 OTHER EXPENSES	9,540	3,501	2,097	1,404	6,039
TOTAL OPERATIONS	<u>612,538</u>	<u>324,024</u>	<u>244,656</u>	<u>79,368</u>	<u>288,514</u>
63000 EQUIPMENT					
63100 EQUIPMENT	5,995	5,995	9,494	(3,499)	-
TOTAL EQUIPMENT	<u>5,995</u>	<u>5,995</u>	<u>9,494</u>	<u>(3,499)</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	150,000	60,905	800	60,105	89,095
TOTAL GRANTS	<u>150,000</u>	<u>60,905</u>	<u>800</u>	<u>60,105</u>	<u>89,095</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	200,000	161,458	160,276	1,182	38,542
TOTAL STATE SOURCES	<u>200,000</u>	<u>161,458</u>	<u>160,276</u>	<u>1,182</u>	<u>38,542</u>
<b>TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES</b>	<u><u>999,637</u></u>	<u><u>563,594</u></u>	<u><u>421,701</u></u>	<u><u>141,893</u></u>	<u><u>436,043</u></u>
<b>STATUTORY APPROPRIATED AND BUDGET AMENDED FUND</b>					
02124 LIVESTOCK LOSS MEDIATION	200,000	165,805	97,416	68,389	34,195
02117 PREDATORY ANIMAL CONTROL	350,000	177,298	27,385	149,913	172,702
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	56,558	63,660	(7,102)	93,442
03673 SMALL FEDERAL GRANTS	32,445	12,374	45,129	(32,755)	20,071
03707 HOMELAND SECURITY	118,192	118,192	60,136	58,056	-
03710 ANIMAL TRACEABILITY	149,000	33,367	127,975	(94,608)	115,633
<b>TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND</b>	<u><u>999,637</u></u>	<u><u>563,594</u></u>	<u><u>421,701</u></u>	<u><u>141,893</u></u>	<u><u>436,043</u></u>

Statutory appropriated and budget amended expenditures are not budgeted in House bill 2 or the pay plan and therefore are not reported on the budgetary expense comparison report. The table is the combined statutory appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$165,805 for loss of livestock from state funding and \$56,558 from federal funding which was \$68,389 higher and \$7,102 lower, respectively, than same period last year. The Department of Livestock has paid \$177,298 out of statutory appropriated state funds for predator control and insurance costs. The diagnostic laboratory has paid \$118,192 out of homeland security federal funds for the VADDS computer system which was completed in August 2015. In Budget Amended Federal Funds, Animal health has paid \$33,367 federal funds for animal traceability and \$12,374 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

**DIVISION:** CENTRALIZED SERVICES  
**PROGRAM:** CENTRAL SERVICES

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT						
	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended

**BUDGETED FTE** **17.00**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	865,060	534,486	435,823	98,663	330,574	61.8%
61300 OTHER/PER DIEM	7,350	4,000	3,650	350	3,350	54.4%
61400 BENEFITS	349,544	166,739	165,354	1,385	182,805	47.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,221,954</b>	<b>705,225</b>	<b>604,827</b>	<b>100,398</b>	<b>516,729</b>	<b>57.7%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	237,446	127,953	66,649	61,304	109,493	53.9%
62200 SUPPLY	117,129	49,238	21,909	27,329	67,891	42.0%
62300 COMMUNICATION	42,571	16,224	17,678	(1,454)	26,347	38.1%
62400 TRAVEL	39,645	20,932	20,642	290	18,713	52.8%
62500 RENT	169,777	84,570	59,209	25,361	85,207	49.8%
62700 REPAIR & MAINT	19,235	742	940	(198)	18,493	3.9%
62800 OTHER EXPENSES	23,088	9,348	11,149	(1,801)	13,740	40.5%
<b>TOTAL OPERATIONS</b>	<b>648,891</b>	<b>309,007</b>	<b>198,176</b>	<b>110,831</b>	<b>339,884</b>	<b>47.6%</b>
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	87,481	88,450	350,000	(261,550)	(969)	101.1%
<b>TOTAL TRANSFERS</b>	<b>87,481</b>	<b>88,450</b>	<b>350,000</b>	<b>(261,550)</b>	<b>(969)</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,958,326</b>	<b>1,102,682</b>	<b>1,153,003</b>	<b>(50,321)</b>	<b>855,644</b>	<b>56.3%</b>
<b>FUND</b>						
01100 GENERAL FUND	96,328	48,220	48,023	197	48,108	50.1%
02426 PER CAPITA	1,583,748	913,247	979,182	(65,935)	670,501	57.7%
02817 MILK CONTROL	278,250	141,215	125,798	15,417	137,035	50.8%
<b>TOTAL BUDGET FUNDING</b>	<b>1,958,326</b>	<b>1,102,682</b>	<b>1,153,003</b>	<b>(50,321)</b>	<b>855,644</b>	<b>56.3%</b>

**NON-APPROPRIATED EXPENDITURES**

<b>62000 OPERATIONS</b>						
62100 CONTRACT	350,000	177,298	27,385	149,913	172,702	50.7%
<b>TOTAL OPERATIONS</b>	<b>350,000</b>	<b>177,298</b>	<b>27,385</b>	<b>149,913</b>	<b>172,702</b>	<b>50.7%</b>
<b>66000 GRANTS</b>						
66200 FROM FEDERAL SOURCES	150,000	60,905	800	60,105	89,095	40.6%
<b>TOTAL GRANTS</b>	<b>150,000</b>	<b>60,905</b>	<b>800</b>	<b>60,105</b>	<b>89,095</b>	<b>40.6%</b>
<b>67000 BENEFITS AND CLAIMS</b>						
67200 FROM STATE SOURCES	200,000	161,458	160,276	1,182	38,542	80.7%
<b>TOTAL STATE SOURCES</b>	<b>200,000</b>	<b>161,458</b>	<b>160,276</b>	<b>1,182</b>	<b>38,542</b>	<b>80.7%</b>
<b>TOTAL NON-APPROPRIATED EXPENDITURES</b>	<b>700,000</b>	<b>399,661</b>	<b>188,461</b>	<b>211,200</b>	<b>300,339</b>	<b>57.1%</b>
<b>NON-APPROPRIATED FUND</b>						
02124 LIVESTOCK LOSS MEDIATION	200,000	165,805	97,416	68,389	34,195	82.9%
02117 PREDATORY ANIMAL CONTROL	350,000	177,298	27,385	149,913	172,702	50.7%
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	56,558	63,660	(7,102)	93,442	37.7%
<b>TOTAL NON-APPROPRIATED FUNDING</b>	<b>700,000</b>	<b>399,661</b>	<b>188,461</b>	<b>211,200</b>	<b>300,339</b>	<b>57.1%</b>

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 50.4%.

The combined Central Services is budgeted for \$1,958,326 and 17 FTE in FY 2016 funded with general fund, Per Capita and Milk Control fees. The Milk Control Bureau and Livestock Loss Board budgets are rolled up into Central Services but are shown subsequently as separate budgets. The personal services budget is 57.7% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 were \$100,398 higher than January 2015. This includes final payout for a former employee. Operations are 47.6% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$110,831 higher than January 2015. Overall, Central Services total expenditures were \$50,321 lower than the same period last year with 56.3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
<b>61000 PERSONAL SERVICES</b>						
61300 OTHER/PER DIEM	4,600	2,900	2,000	900	1,700	63.0%
TOTAL PERSONAL SERVICES	<u>4,600</u>	<u>2,900</u>	<u>2,000</u>	<u>900</u>	<u>1,700</u>	63.0%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	214	1,876	-	1,876	(1,662)	876.6%
62200 SUPPLY	875	70	217	(147)	805	8.0%
62300 COMMUNICATION	386	183	794	(611)	203	47.4%
62400 TRAVEL	13,592	11,349	7,474	3,875	2,243	83.5%
62800 OTHER EXPENSES	1,340	466	859	(393)	874	34.8%
TOTAL OPERATIONS	<u>16,407</u>	<u>13,944</u>	<u>9,344</u>	<u>4,600</u>	<u>2,463</u>	85.0%
TOTAL	<u>21,007</u>	<u>16,844</u>	<u>11,344</u>	<u>5,500</u>	<u>4,163</u>	80.2%
<b>FUND</b>						
02426 PER CAPITA	21,007	16,844	11,344	5,500	4,163	
TOTAL BUDGET FUNDING	<u>21,007</u>	<u>16,844</u>	<u>11,344</u>	<u>5,500</u>	<u>4,163</u>	80.2%

The Board of Livestock is budgeted for \$21,007 in FY 2016. This budget is primarily for the Board meetings and associated costs. The board is now having monthly meetings where they were previously meeting every two months. Total expenditures as of January 2016 were \$16,844 compared to \$11,344 expended in same period in FY 2015. With 50.4% of the budget year lapsed, the board has expended 80.2% of its budget for FY 2016. The increase in contract expense was for board training.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

DIVISION: CENTRALIZED SERVICES  
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 50.4%  
PAYROLL PERIODS COMPLETED: 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
	Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			

**BUDGETED FTE 13.00**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	651,757	421,893	328,215	93,678	229,864	64.7%
61400 BENEFITS	270,451	123,834	125,665	(1,831)	146,617	45.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>922,208</b>	<b>545,727</b>	<b>453,880</b>	<b>91,847</b>	<b>376,481</b>	<b>59.2%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	210,178	118,522	64,822	53,700	91,656	56.4%
62200 SUPPLY	110,656	46,741	19,736	27,005	63,915	42.2%
62300 COMMUNICATION	32,250	10,381	11,603	(1,222)	21,869	32.2%
62400 TRAVEL	12,451	3,755	3,679	76	8,696	30.2%
62500 RENT	157,763	77,388	57,140	20,248	80,375	49.1%
62700 REPAIR & MAINT	12,759	346	698	(352)	12,413	2.7%
62800 OTHER EXPENSES	16,995	5,093	6,280	(1,187)	11,902	30.0%
<b>TOTAL OPERATIONS</b>	<b>553,052</b>	<b>262,226</b>	<b>163,958</b>	<b>98,268</b>	<b>290,826</b>	<b>47.4%</b>
<b>68000 TRANSFERS</b>						
68000 TRANSFERS	87,481	88,450	350,000	(261,550)	(969)	101.1%
<b>TOTAL TRANSFERS</b>	<b>87,481</b>	<b>88,450</b>	<b>350,000</b>	<b>(261,550)</b>	<b>(969)</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,562,741</b>	<b>896,403</b>	<b>967,838</b>	<b>(71,435)</b>	<b>666,338</b>	<b>57.4%</b>
<b>BUDGETED FUNDS</b>						
02426 PER CAPITA	1,562,741	896,403	967,838	(71,435)	666,338	
<b>TOTAL BUDGETED FUNDS</b>	<b>1,562,741</b>	<b>896,403</b>	<b>967,838</b>	<b>(71,435)</b>	<b>666,338</b>	<b>57.4%</b>

**STATUTORY APPROPRIATED FUNDS**

<b>62000 OPERATIONS</b>						
62100 CONTRACT	350,000	177,298	27,385	149,913	172,702	50.7%
<b>TOTAL STATUTORY APPROPRIATED EXPENDITURES</b>	<b>350,000</b>	<b>177,298</b>	<b>27,385</b>	<b>149,913</b>	<b>172,702</b>	<b>50.7%</b>
<b>STATUTORY APPROPRIATED FUND</b>						
02117 PREDATORY ANIMAL CONTROL	350,000	177,298	27,385	149,913	172,702	50.7%
<b>TOTAL STATUTORY APPROPRIATED FUNDING</b>	<b>350,000</b>	<b>177,298</b>	<b>27,385</b>	<b>149,913</b>	<b>172,702</b>	<b>50.7%</b>

Central Services is budgeted for \$1,562,741 and 13 FTE in FY 2016 and is funded with Per Capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 59.2% expended with 52.7% of payrolls complete. The personal services expended as of January 2016 was \$91,847 higher than January 2015. Operation expenses are 47.4% expended as of January 2016 and were \$98,268 higher than January 2015. Operational increase includes increase in legal fees of \$21,280 and audit fees of \$32,873. Overall, Central Services total expenditures were \$71,435 lower than the same period last year with 57.4% of the budget expended and 50.4% of the budget period complete. The Department of Livestock has paid \$177,298 out of statutory appropriated state funds for predator control and insurance costs.

The Department of Livestock has recorded an obligation of \$88,450 for the 2% per capita fee collection charge payable to the Department of Revenue.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			

**BUDGETED FTE** 3.00

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

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	156,474	83,242	79,047	4,195	73,232	53.2%
61300 OTHER/PER DIEM	1,100	750	850	(100)	350	68.2%
61400 BENEFITS	58,340	31,865	29,328	2,537	26,475	54.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>215,914</b>	<b>115,857</b>	<b>109,225</b>	<b>6,632</b>	<b>100,057</b>	<b>53.7%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	25,259	6,988	1,519	5,469	18,271	27.7%
62200 SUPPLY	4,173	2,019	1,201	818	2,154	48.4%
62300 COMMUNICATION	7,550	4,718	4,343	375	2,832	62.5%
62400 TRAVEL	8,447	3,973	6,301	(2,328)	4,474	47.0%
62500 RENT	8,870	4,434	149	4,285	4,436	50.0%
62700 REPAIR & MAINT	3,960	254	242	12	3,706	6.4%
62800 OTHER EXPENSES	4,077	2,972	2,818	154	1,105	72.9%
<b>TOTAL OPERATIONS</b>	<b>62,336</b>	<b>25,358</b>	<b>16,573</b>	<b>8,785</b>	<b>36,978</b>	<b>40.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>278,250</b>	<b>141,215</b>	<b>125,798</b>	<b>15,417</b>	<b>137,035</b>	<b>50.8%</b>
<b>BUDGETED FUNDS</b>						
02817 MILK CONTROL	278,250	141,215	125,798	15,417	137,035	
<b>TOTAL BUDGETED FUNDS</b>	<b>278,250</b>	<b>141,215</b>	<b>125,798</b>	<b>15,417</b>	<b>137,035</b>	<b>50.8%</b>

The Milk Control Bureau is budgeted for \$278,250 and 3 FTE in FY 2016 funded with milk control fees. The personal services budget is 53.7% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 were \$6,632 higher than January 2015. Operations are 40.7% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$8,785 higher than January 2015. Overall, Milk Control Bureau total expenditures were \$15,417 higher than the same period last year with 50.8% of the budget expended. The 62.5% budget expended for communication expense was the annual charge for messenger service from Print & Mail Services.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			
		FY 2016 Budget	Actual Expenses January FY 2016	Actual Expenses January FY 2015		
<b>BUDGETED FTE</b>		<b>1.00</b>				
<b>HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES</b>						
<b>61000 PERSONAL SERVICES</b>						
61100	SALARIES	56,829	29,351	28,561	790	27,478 51.6%
61300	OTHER/PER DIEM	1,650	350	800	(450)	1,300 21.2%
61400	BENEFITS	20,753	11,040	10,361	679	9,713 53.2%
	<b>TOTAL PERSONAL SERVICES</b>	<u>79,232</u>	<u>40,741</u>	<u>39,722</u>	<u>1,019</u>	<u>38,491</u> 51.4%
<b>62000 OPERATIONS</b>						
62100	CONTRACT	1,795	567	308	259	1,228 31.6%
62200	SUPPLY	1,425	408	755	(347)	1,017 28.6%
62300	COMMUNICATION	2,385	942	938	4	1,443 39.5%
62400	TRAVEL	5,155	1,855	3,188	(1,333)	3,300 36.0%
62500	RENT	3,144	2,748	1,920	828	396 87.4%
62700	REPAIR & MAINT	2,516	142	-	142	2,374 5.6%
62800	OTHER EXPENSES	676	817	1,192	(375)	(141) 120.9%
	<b>TOTAL OPERATIONS</b>	<u>17,096</u>	<u>7,479</u>	<u>8,301</u>	<u>(822)</u>	<u>9,617</u> 43.7%
<b>TOTAL EXPENDITURES</b>		<u>96,328</u>	<u>48,220</u>	<u>48,023</u>	<u>197</u>	<u>48,108</u> 50.1%
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND		96,328	48,220	48,023	197	48,108
<b>TOTAL BUDGETED FUNDS</b>		<u>96,328</u>	<u>48,220</u>	<u>48,023</u>	<u>197</u>	<u>48,108</u> 50.1%
<b>STATUTORY AND BUDGET AMENDED EXPENDITURES</b>						
<b>66000 GRANTS</b>						
66200	FROM FEDERAL SOURCES	150,000	60,905	800	60,105	89,095 40.6%
	<b>TOTAL GRANTS</b>	<u>150,000</u>	<u>60,905</u>	<u>800</u>	<u>60,105</u>	<u>89,095</u> 40.6%
<b>67000 BENEFITS AND CLAIMS</b>						
67200	FROM STATE SOURCES	200,000	161,458	160,276	1,182	38,542
	<b>TOTAL STATE SOURCES</b>	<u>200,000</u>	<u>161,458</u>	<u>160,276</u>	<u>1,182</u>	<u>38,542</u> 80.7%
<b>TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES</b>		<u>350,000</u>	<u>222,363</u>	<u>161,076</u>	<u>61,287</u>	<u>127,637</u> 63.5%
<b>STATUTORY APPROPRIATED FUND</b>						
02124	LIVESTOCK LOSS MEDIATION	200,000	165,805	97,416	68,389	34,195 82.9%
<b>BUDGET AMENDED FUNDS</b>						
03345	LIVESTOCK LOSS MEDIATION FEDERAL	150,000	56,558	63,660	(7,102)	93,442 37.7%
<b>TOTAL STATUTORY AND BUDGET AMENDED FUNDS</b>		<u>350,000</u>	<u>222,363</u>	<u>161,076</u>	<u>61,287</u>	<u>127,637</u> 63.5%

In FY 2016, the Livestock Loss Board is budgeted \$96,328 with 1 FTE funded with general fund. The personal services budget is 51.4% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$1,019 higher than January 2015. Operations are 43.7% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$822 lower than January 2015. Overall, Livestock Loss Board total expenditures were \$197 higher than the same period last year with 50.1% of the budget expended. The Livestock Loss Board has paid out \$165,805 out of statutory appropriated state funds for loss of livestock which was \$68,389 higher than last year. The Livestock Loss Board also paid \$56,558 out of budget amended federal funds which is \$7,102 lower than last year.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

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	Percent Budget Expended
	FY 2016 Budget	January FY 2016	January FY 2015				

**BUDGETED FTE** **20.51**

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

<b>61000 PERSONAL SERVICES</b>							
61100	SALARIES	863,876	504,298	473,890	30,408	359,578	58.4%
61400	BENEFITS	420,017	195,428	205,295	(9,867)	224,589	46.5%
	<b>TOTAL PERSONAL SERVICES</b>	<b>1,283,893</b>	<b>699,726</b>	<b>679,185</b>	<b>20,541</b>	<b>584,167</b>	<b>54.5%</b>
<b>62000 OPERATIONS</b>							
62100	CONTRACT	93,878	56,177	38,510	17,667	37,701	59.8%
62200	SUPPLY	465,031	221,636	261,742	(40,106)	243,395	47.7%
62300	COMMUNICATION	29,412	18,118	16,318	1,800	11,294	61.6%
62400	TRAVEL	8,388	5,249	2,273	2,976	3,139	62.6%
62500	RENT	7,949	1,328	1,303	25	6,621	16.7%
62600	UTILITIES	39,542	18,016	14,880	3,136	21,526	45.6%
62700	REPAIR & MAINT	72,019	54,032	42,679	11,353	17,987	75.0%
62800	OTHER EXPENSES	127,072	70,409	30,697	39,712	56,663	55.4%
	<b>TOTAL OPERATIONS</b>	<b>843,291</b>	<b>444,965</b>	<b>408,402</b>	<b>36,563</b>	<b>398,326</b>	<b>52.8%</b>
<b>63000 EQUIPMENT</b>							
63100	EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
	<b>TOTAL EQUIPMENT</b>	<b>26,200</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>21,200</b>	
<b>69000 CAPITAL LEASES</b>							
69000	LEASES	19,967	8,070	13,167	(5,097)	11,897	40.4%
	<b>TOTAL LEASES</b>	<b>19,967</b>	<b>8,070</b>	<b>13,167</b>	<b>(5,097)</b>	<b>11,897</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,173,351</b>	<b>1,157,761</b>	<b>1,100,754</b>	<b>57,007</b>	<b>1,015,590</b>	<b>53.3%</b>
<b>BUDGETED FUNDS</b>							
01100	GENERAL FUND	908,449	42,059	-	42,059	866,390	4.6%
02426	PER CAPITA FEE	23,029	13,874	121,528	(107,654)	9,155	60.2%
02427	ANIMAL HEALTH LAB FEES	1,037,000	1,002,623	887,147	115,476	34,377	96.7%
02701	MILK INSPECTION FEES	145,294	67,017	60,143	6,874	78,277	
03032-1	NATIONAL LAB NETWORK	59,579	25,337	31,936	(6,599)	34,242	42.5%
03427	FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
	<b>TOTAL BUDGETED FUNDS</b>	<b>2,173,351</b>	<b>1,157,761</b>	<b>1,100,754</b>	<b>57,007</b>	<b>1,015,590</b>	<b>53.3%</b>

**BUDGET AMENDED EXPENDITURES**

<b>62000 OPERATIONS</b>							
62100	CONTRACT	96,565	96,565	42,970	53,595	-	100.0%
62200	SUPPLY	15,632	15,632	7,589	8,043	-	100.0%
62300	COMMUNICATION	-	-	83	(83)	-	0.0%
	<b>TOTAL OPERATIONS</b>	<b>112,197</b>	<b>112,197</b>	<b>50,642</b>	<b>61,638</b>	<b>-</b>	<b>100.0%</b>
<b>63000 EQUIPMENT</b>							
63100	EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
	<b>TOTAL EQUIPMENT</b>	<b>5,995</b>	<b>5,995</b>	<b>9,494</b>	<b>(3,499)</b>	<b>-</b>	<b>100.0%</b>
	<b>TOTAL BUDGED AMENDED EXPENDITURES</b>	<b>118,192</b>	<b>118,192</b>	<b>60,136</b>	<b>58,139</b>	<b>-</b>	<b>100.0%</b>

**BUDGET AMENDED FUND**

03707	HOMELAND SECURITY	118,192	118,192	60,136	58,056	-	100.0%
	<b>TOTAL BUDGED AMENDED FUNDING</b>	<b>118,192</b>	<b>118,192</b>	<b>60,136</b>	<b>58,056</b>	<b>-</b>	<b>100.0%</b>

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 50.4%.

In FY 2016 the combined diagnostic laboratory is budgeted \$2,173,351 with 20.51 FTE in FY 2016. The Diagnostic Laboratory is funded with general fund of \$908,449, per capita fee of \$23,029, animal health lab fees of \$1,037,000, and national lab network of \$59,579. The personal services budget is 54.5% expended with 52.7% of payrolls complete. The personal services expended as of January 2016 was \$20,541 higher than January 2015. Operations are 52.8% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$36,563 higher than January 2015. Overall, combined diagnostic laboratory total expenditures were \$57,007 higher than the same period last year with 53.3% of the budget expended. The diagnostic laboratory has paid \$118,192 out of homeland security federal funds for the VADDs computer system which was completed in August 2015.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED: 50.4%**  
**PAYROLL PERIODS COMPLETED: 52.7%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			

**BUDGETED FTE 19.01**

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

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	801,663	480,528	452,206	28,322	321,135	59.9%
61400 BENEFITS	393,065	185,350	196,145	(10,795)	207,715	47.2%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,194,728</b>	<b>665,878</b>	<b>648,351</b>	<b>17,527</b>	<b>528,850</b>	<b>55.7%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	88,759	51,189	37,728	13,461	37,570	57.7%
62200 SUPPLY	425,296	203,661	241,430	(37,769)	221,635	47.9%
62300 COMMUNICATION	28,541	17,636	15,893	1,743	10,905	61.8%
62400 TRAVEL	6,012	4,604	2,210	2,394	1,408	76.6%
62500 RENT	7,949	1,328	1,303	25	6,621	16.7%
62600 UTILITIES	39,542	18,016	14,880	3,136	21,526	45.6%
62700 REPAIR & MAINT	67,354	46,593	36,835	9,758	20,761	69.2%
62800 OTHER EXPENSES	123,709	68,769	28,814	39,955	54,940	55.6%
<b>TOTAL OPERATIONS</b>	<b>787,162</b>	<b>411,796</b>	<b>379,093</b>	<b>32,703</b>	<b>375,366</b>	<b>52.3%</b>
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
<b>TOTAL EQUIPMENT</b>	<b>26,200</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>21,200</b>	
<b>69000 CAPITAL LEASES</b>						
69000 LEASES	19,967	8,070	13,167	(5,097)	11,897	40.4%
<b>TOTAL LEASES</b>	<b>19,967</b>	<b>8,070</b>	<b>13,167</b>	<b>(5,097)</b>	<b>11,897</b>	<b>40.4%</b>
<b>TOTAL</b>	<b>2,028,057</b>	<b>1,090,744</b>	<b>1,040,611</b>	<b>50,133</b>	<b>937,313</b>	<b>53.8%</b>
<b>FUND</b>						
01100 GENERAL FUND	908,449	42,059	-	42,059	866,390	4.6%
02426 PER CAPITA FEE	23,029	13,874	121,528	(107,654)	9,155	60.2%
02427 ANIMAL HEALTH LAB FEES	1,037,000	1,002,623	887,147	115,476	34,377	96.7%
03032-1 NATIONAL LAB NETWORK	59,579	25,337	31,936	(6,599)	34,242	42.5%
03427 FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
<b>TOTAL BUDGET FUNDING</b>	<b>2,028,057</b>	<b>1,090,744</b>	<b>1,040,611</b>	<b>50,133</b>	<b>937,313</b>	<b>53.8%</b>

**BUDGET AMENDED EXPENDITURES**

<b>62000 OPERATIONS</b>						
62100 CONTRACT	96,565	96,565	42,970	53,595	-	100.0%
62200 SUPPLY	15,632	15,632	7,589	8,043	-	100.0%
62300 COMMUNICATION	-	-	83	(83)	-	
<b>TOTAL OPERATIONS</b>	<b>112,197</b>	<b>112,197</b>	<b>50,642</b>	<b>61,555</b>	<b>-</b>	<b>100.0%</b>
<b>63000 EQUIPMENT</b>						
63100 EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
<b>TOTAL EQUIPMENT</b>	<b>5,995</b>	<b>5,995</b>	<b>9,494</b>	<b>(3,499)</b>	<b>-</b>	<b>100.0%</b>
<b>TOTAL BUDGED AMENDED EXPENDITURES</b>	<b>118,192</b>	<b>118,192</b>	<b>60,136</b>	<b>58,056</b>	<b>-</b>	<b>100.0%</b>
<b>BUDGET AMENDED FUND</b>						
03707 HOMELAND SECURITY	118,192	118,192	60,136	58,056	-	100.0%
<b>TOTAL BUDGED AMENDED FUNDING</b>	<b>118,192</b>	<b>118,192</b>	<b>60,136</b>	<b>58,056</b>	<b>-</b>	<b>100.0%</b>

The Main Lab is budgeted for \$2,028,057 and 19.01 FTE in FY 2016. It is funded with general fund of \$908,449, per capita fee of \$23,029, lab fees of \$1,037,000, and national lab network of \$59,579. Personal services are 55.7% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 were \$17,527 higher than January 2015. These expenses include \$61,780 in payouts for employees leaving our employment. Operations are 52.3% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$32,703 higher than January 2015. Overall, Main Lab total expenditures were \$50,133 higher than the same period last year with 50.4% of the budget year lapsed. The main lab budget is 53.8% expended. The diagnostic laboratory has paid \$118,192 out of homeland security federal funds for the VADDs computer system which was completed in August 2015.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

BUDGET YEAR LAPSED:	50.4%
PAYROLL PERIODS COMPLETED:	52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
	Budget					

**BUDGETED FTE** 1.50

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	62,213	23,770	21,684	2,086	38,443	38.2%
61400 BENEFITS	26,952	10,078	9,150	928	16,874	37.4%
<b>TOTAL PERSONAL SERVICES</b>	<b>89,165</b>	<b>33,848</b>	<b>30,834</b>	<b>3,014</b>	<b>55,317</b>	<b>38.0%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	5,119	4,988	782	4,206	131	97.4%
62200 SUPPLY	39,735	17,975	20,312	(2,337)	21,760	45.2%
62300 COMMUNICATION	871	482	425	57	389	55.3%
62400 TRAVEL	2,376	645	63	582	1,731	27.1%
62700 REPAIR & MAINT	4,665	7,439	5,844	1,595	(2,774)	159.5%
62800 OTHER EXPENSES	3,363	1,640	1,883	(243)	1,723	48.8%
<b>TOTAL OPERATIONS</b>	<b>56,129</b>	<b>33,169</b>	<b>29,309</b>	<b>3,860</b>	<b>22,960</b>	<b>59.1%</b>
<b>TOTAL</b>	<b>145,294</b>	<b>67,017</b>	<b>60,143</b>	<b>6,874</b>	<b>78,277</b>	<b>46.1%</b>
<b>BUDGETED FUNDS</b>						
02701 MILK INSPECTION FEES	145,294	67,017	60,143	6,874	78,277	46.1%
<b>TOTAL BUDGETED FUNDS</b>	<b>145,294</b>	<b>67,017</b>	<b>60,143</b>	<b>6,874</b>	<b>78,277</b>	<b>46.1%</b>

In FY 2016, the Diagnostic Milk Lab budget is \$145,294, and has 1.5 FTE funded with milk inspection fees. Personal services budget is 38.0% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$3,014 higher than January 2015. The repair and maintenance expenditure is for an annual payment on a maintenance contract for the milk lab. Operations are 59.1% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$3,860 higher than January 2015. Contract lab expenses were \$3,997. Overall, milk lab total expenditures were \$6,874 higher than the same period last year. The total milk lab budget is 46.1% expended with 50.4% of the budget year complete.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

**DIVISION:** ANIMAL HEALTH DIVISION  
**PROGRAM:** TOTAL ANIMAL HEALTH DIVISION - ALL PROGRAMS

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date		Same Period		Balance of Budget Available	Percent Budget Expended
		FY 2016 Budget	Actual Expenses January FY 2016	Actual Expenses January FY 2015	Year to Year Comparison		
<b>BUDGETED FTE</b>		<b>14.25</b>					
<b>61000 PERSONAL SERVICES</b>							
61100 SALARIES	779,976	402,427	352,996	49,431	377,549	51.6%	
61400 BENEFITS	318,836	152,815	134,198	18,617	166,021	47.9%	
TOTAL PERSONAL SERVICES	1,098,812	555,242	487,194	68,048	543,570	50.5%	
<b>62000 OPERATIONS</b>							
62100 CONTRACT	668,719	471,758	477,214	(5,456)	196,961	70.5%	
62200 SUPPLY	75,871	20,373	17,647	2,726	55,498	26.9%	
62300 COMMUNICATION	50,688	25,850	24,538	1,312	24,838	51.0%	
62400 TRAVEL	20,327	11,128	10,391	737	9,199	54.7%	
62500 RENT	81,851	63,173	64,722	(1,549)	18,678	77.2%	
62700 REPAIR & MAINT	53,919	24,459	20,207	4,252	29,460	45.4%	
62800 OTHER EXPENSES	67,003	34,077	41,370	(7,293)	32,926	50.9%	
TOTAL OPERATIONS	1,018,378	650,818	656,089	(5,271)	367,560	63.9%	
<b>63000 EQUIPMENT</b>							
63100 EQUIPMENT	13,000	-	-	-	13,000	0.0%	
TOTAL EQUIPMENT	13,000	-	-	-	13,000		
<b>68000 TRANSFERS</b>							
68000 TRANSFERS	297,000	58,080	54,508	3,572	238,920	19.6%	
TOTAL TRANSFERS	297,000	58,080	54,508	3,572	238,920		
TOTAL	2,427,190	1,264,140	1,197,791	66,349	1,163,050	52.1%	
<b>FUND</b>							
01100 GENERAL FUND	763,459	425,528	393,727	31,801	337,931	55.7%	
02426 PER CAPITA FEE	709,333	429,246	359,410	69,836	280,087	60.5%	
03427 FEDERAL UMBRELLA PROGRAM	954,398	409,366	444,654	(35,288)	545,032	42.9%	
TOTAL BUDGET FUNDING	2,427,190	1,264,140	1,197,791	66,349	1,163,050	52.1%	
<b>BUDGET AMENDED EXPENDITURES</b>							
<b>61000 PERSONAL SERVICES</b>							
61100 SALARIES	22,560	6,387	4,922	1,465	16,173	28.3%	
61400 BENEFITS	8,544	4,825	1,553	3,272	3,719	56.5%	
TOTAL PERSONAL SERVICES	31,104	11,212	6,475	4,737	19,892	36.0%	
<b>62000 OPERATIONS</b>							
62100 CONTRACT	49,301	15,848	76,172	(60,324)	33,453	32.1%	
62200 SUPPLY	86,500	6,626	83,570	(76,944)	79,874	7.7%	
62300 COMMUNICATION	-	1,720	1,804	(84)	(1,720)		
62400 TRAVEL	5,000	6,195	2,918	3,277	(1,195)	123.9%	
62700 REPAIR & MAINT	-	639	68	571	(639)		
62800 OTHER EXPENSES	9,540	3,501	2,097	1,404	6,039	36.7%	
TOTAL OPERATIONS	150,341	34,529	166,629	(132,100)	115,812	23.0%	
TOTAL BUDGET AMENDED EXPENDITURES	181,445	45,741	173,104	(127,363)	135,704	25.2%	
<b>BUDGET AMENDED FUND</b>							
03673 SMALL FEDERAL GRANTS	32,445	12,374	45,129	(32,755)	20,071	38.1%	
03710 ANIMAL TRACEABILITY	149,000	33,367	127,975	(94,608)	115,633	22.4%	
TOTAL BUDGET AMENDED FUNDING	181,445	45,741	173,104	(127,363)	135,704	25.2%	

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 50.4%.

The combined Animal Health Division is budgeted \$2,427,190 with 14.25 FTE in FY 2016 and is funded with general fund, per capita fees and federal funds. Personal services budget is 50.5% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 were \$68,048 higher than January 2015. Operations are 63.9% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$5,271 lower than January 2015. Overall, Animal Health Division total expenditures were \$66,349 higher than the same period last year with 52.1% of the budget expended. In Budget Amended Federal Funds, Animal health has paid \$33,367 federal funds for animal traceability and \$12,374 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

**DIVISION:** ANIMAL HEALTH DIVISION  
**PROGRAM:** ANIMAL HEALTH

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			
FY 2016 Budget						
<b>BUDGETED FTE</b>		<b>8.10</b>				
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	363,928	249,318	197,965	51,353	114,610	68.5%
61400 BENEFITS	155,466	94,434	76,785	17,649	61,032	60.7%
TOTAL PERSONAL SERVICES	<u>519,394</u>	<u>343,752</u>	<u>274,750</u>	<u>69,002</u>	<u>175,642</u>	66.2%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	47,772	16,744	13,151	3,593	31,028	35.0%
62200 SUPPLY	27,517	7,877	9,258	(1,381)	19,640	28.6%
62300 COMMUNICATION	41,796	20,840	19,648	1,192	20,956	49.9%
62400 TRAVEL	623	1,014	1,607	(593)	(391)	162.8%
62500 RENT	1,734	1,863	2,175	(312)	(129)	107.4%
62700 REPAIR & MAINT	18,954	20,002	19,790	212	(1,048)	105.5%
62800 OTHER EXPENSES	18,063	6,456	7,622	(1,166)	11,607	35.7%
TOTAL OPERATIONS	<u>156,459</u>	<u>74,796</u>	<u>73,251</u>	<u>1,545</u>	<u>81,663</u>	47.8%
TOTAL	<u>675,853</u>	<u>418,548</u>	<u>348,001</u>	<u>70,547</u>	<u>257,305</u>	61.9%
<b>FUND</b>						
02426 PER CAPITA FEE	675,853	418,548	348,001	70,547	257,305	61.9%
TOTAL BUDGET FUNDING	<u>675,853</u>	<u>418,548</u>	<u>348,001</u>	<u>70,547</u>	<u>257,305</u>	61.9%
<b>BUDGET AMENDED EXPENDITURES</b>						
<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	22,560	6,387	4,922	1,465	16,173	28.3%
61400 BENEFITS	8,544	4,825	1,553	3,272	3,719	56.5%
TOTAL PERSONAL SERVICES	<u>31,104</u>	<u>11,212</u>	<u>6,475</u>	<u>4,737</u>	<u>19,892</u>	36.0%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	49,301	15,848	76,172	(60,324)	33,453	32.1%
62200 SUPPLY	86,500	6,626	83,570	(76,944)	79,874	7.7%
62300 COMMUNICATION	-	1,720	1,804	(84)	(1,720)	
62400 TRAVEL	5,000	6,195	2,918	3,277	(1,195)	123.9%
62700 REPAIR & MAINT	-	639	68	571	(639)	
62800 OTHER EXPENSES	9,540	3,501	2,097	1,404	6,039	36.7%
TOTAL OPERATIONS	<u>150,341</u>	<u>34,529</u>	<u>166,629</u>	<u>(132,100)</u>	<u>115,812</u>	23.0%
TOTAL BUDGED AMENDED EXPENDITURES	<u>181,445</u>	<u>45,741</u>	<u>173,104</u>	<u>(127,363)</u>	<u>135,704</u>	25.2%
<b>BUDGET AMENDED FUND</b>						
03673 SMALL FEDERAL GRANTS	32,445	12,374	45,129	(32,755)	20,071	38.1%
03710 ANIMAL TRACEABILITY	149,000	33,367	127,975	(94,608)	115,633	22.4%
TOTAL BUDGED AMENDED FUNDING	<u>181,445</u>	<u>45,741</u>	<u>173,104</u>	<u>(127,363)</u>	<u>135,704</u>	25.2%

In FY 2016, the Animal Health is budgeted \$675,853 with 8.1 FTE funded with Per Capita Fees. The personal services budget is 66.2% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$69,002 higher than January 2015. Operations are 47.8% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$1,545 higher than January 2015. Travel includes a board approved out of state expense. The total budget is 61.9% expended with 50.4% of the year lapsed. This is \$70,547 more than the same period in FY 2015. In Budget Amended Federal Funds, Animal health has paid \$33,367 federal funds for animal traceability and \$12,374 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

**DIVISION:** ANIMAL HEALTH DIVISION  
**PROGRAM:** DESIGNATED SURVEILLANCE AREA

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Actual Expenses January FY 2015			
<b>BUDGETED FTE</b>		2.00				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>						
61000 PERSONAL SERVICES						
61100 SALARIES	121,309	58,193	58,747	(554)	63,116	48.0%
61400 BENEFITS	43,849	20,921	21,157	(236)	22,928	47.7%
TOTAL PERSONAL SERVICES	165,158	79,114	79,904	(790)	86,044	47.9%
62000 OPERATIONS						
62100 CONTRACT	583,143	342,623	306,677	35,946	240,520	58.8%
62200 SUPPLY	4,188	740	2,676	(1,936)	3,448	17.7%
62300 COMMUNICATION	2,992	1,099	1,089	10	1,893	36.7%
62400 TRAVEL	7,180	1,266	2,818	(1,552)	5,914	17.6%
62500 RENT	50	-	37	(37)	50	0.0%
62700 REPAIR & MAINT	150	-	79	(79)	150	0.0%
62800 OTHER EXPENSES	598	686	447	239	(88)	114.7%
TOTAL OPERATIONS	598,301	346,414	313,823	32,591	251,887	57.9%
<b>TOTAL EXPENDITURES</b>	<b>763,459</b>	<b>425,528</b>	<b>393,727</b>	<b>31,801</b>	<b>337,931</b>	<b>55.7%</b>
<b>BUDGETED FUNDS</b>						
01100 GENERAL FUND	763,459	425,528	393,727	31,801	337,931	55.7%
<b>TOTAL BUDGETED FUNDS</b>	<b>763,459</b>	<b>425,528</b>	<b>393,727</b>	<b>31,801</b>	<b>337,931</b>	<b>55.7%</b>

The Designated Surveillance Area is budgeted for \$763,459 and 2 FTE in FY 2016 and is funded with general funds. The personal services budget is 47.9% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$790 lower than January 2015. Operations are 57.9% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$32,591 higher than January 2015. Overall, Designated Surveillance Area total expenditures were \$31,801 higher than the same period last year with 55.7% of the budget expended. However, \$103,000 of claims were received in late December and will be paid and recorded in January 2016.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

**DIVISION:** ANIMAL HEALTH DIVISION  
**PROGRAM:** ALTERNATIVE LIVESTOCK

BUDGET YEAR LAPSED: 50.4%  
PAYROLL PERIODS COMPLETED: 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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<b>BUDGETED FTE</b>	0.40
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**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	22,994	6,117	7,407	(1,290)	16,877	26.6%
61400 BENEFITS	8,367	2,253	2,598	(345)	6,114	26.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>31,361</b>	<b>8,370</b>	<b>10,005</b>	<b>(1,635)</b>	<b>22,991</b>	<b>26.7%</b>
<b>62000 OPERATIONS</b>						
62100 CONTRACT	444	435	300	135	9	98.0%
62200 SUPPLY	311	829	522	307	(518)	266.6%
62300 COMMUNICATION	923	402	353	49	521	43.6%
62400 TRAVEL	-	426	-	426	(426)	
62800 OTHER EXPENSES	441	236	229	7	205	53.5%
<b>TOTAL OPERATIONS</b>	<b>2,119</b>	<b>2,328</b>	<b>1,404</b>	<b>924</b>	<b>(209)</b>	<b>109.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>33,480</b>	<b>10,698</b>	<b>11,409</b>	<b>(711)</b>	<b>22,782</b>	<b>32.0%</b>
<b><u>BUDGETED FUNDS</u></b>						
02426 PER CAPITA FEE	33,480	10,698	11,409	(711)	22,782	32.0%
<b>TOTAL BUDGETED FUNDS</b>	<b>33,480</b>	<b>10,698</b>	<b>11,409</b>	<b>(711)</b>	<b>22,782</b>	<b>32.0%</b>

The Alternative Livestock is budgeted for \$33,480 and 0.4 FTE in FY 2016 funded with Per Capita Fees. The personal services budget is 26.7% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$1,635 lower than January 2015. Operations are 109.9% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$924 higher than January 2015. Tags are the major contributor for supplies and the cost of tags doubled over last year. Overall, Alternative Livestock total expenditures were \$711 lower than the same period last year with 32.0% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

DIVISION: ANIMAL HEALTH DIVISION  
PROGRAM: BISON PROGRAM

BUDGET YEAR LAPSED: 50.4%  
PAYROLL PERIODS COMPLETED: 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		FY 2016 Budget				
<b>BUDGETED FTE</b>		4.00				
<b>HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES</b>						
61000 PERSONAL SERVICES						
61100 SALARIES	271,745	88,799	88,877	(78)	182,946	32.7%
61400 BENEFITS	111,154	35,207	33,658	1,549	75,947	31.7%
TOTAL PERSONAL SERVICES	<u>382,899</u>	<u>124,006</u>	<u>122,535</u>	<u>1,471</u>	<u>258,893</u>	32.4%
62000 OPERATIONS						
62100 CONTRACT	37,360	111,956	157,086	(45,130)	(74,596)	299.7%
62200 SUPPLY	43,855	10,927	5,191	5,736	32,928	24.9%
62300 COMMUNICATION	4,977	3,509	3,448	61	1,468	70.5%
62400 TRAVEL	12,524	8,422	5,966	2,456	4,102	67.2%
62500 RENT	80,067	61,310	62,510	(1,200)	18,757	76.6%
62700 REPAIR & MAINT	34,815	4,457	338	4,119	30,358	12.8%
62800 OTHER EXPENSES	47,901	26,699	33,072	(6,373)	21,202	55.7%
TOTAL OPERATIONS	<u>261,499</u>	<u>227,280</u>	<u>267,611</u>	<u>(40,331)</u>	<u>34,219</u>	86.9%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0.0%
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	
68000 TRANSFERS						
68000 TRANSFERS	297,000	58,080	54,508	3,572	238,920	19.6%
TOTAL TRANSFERS	<u>297,000</u>	<u>58,080</u>	<u>54,508</u>	<u>3,572</u>	<u>238,920</u>	
<b>TOTAL EXPENDITURES</b>	<u><u>954,398</u></u>	<u><u>409,366</u></u>	<u><u>444,654</u></u>	<u><u>(35,288)</u></u>	<u><u>545,032</u></u>	42.9%
<b>BUDGETED FUNDS</b>						
03427 FEDERAL UMBRELLA PROGRAM	954,398	409,366	444,654	(35,288)	545,032	42.9%
<b>TOTAL BUDGETED FUNDS</b>	<u><u>954,398</u></u>	<u><u>409,366</u></u>	<u><u>444,654</u></u>	<u><u>(35,288)</u></u>	<u><u>545,032</u></u>	42.9%

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 50.4%.

The Bison Program is budgeted for \$954,398 and 4 FTE in FY 2016 funded with Federal Umbrella Program cooperative agreement. Personal services budget is 32.4% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$1,471 higher than January 2015. Operations are 86.9% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$40,331 lower than January 2015. FY 2016 contract services in operations includes \$29,608 in additional lab testing and \$4,202 in contract services. Overall, Bison Program total expenditures were \$35,288 lower than the same period last year with 42.9% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

BUDGET YEAR LAPSED: 50.4%  
PAYROLL PERIODS COMPLETED: 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** 7.25

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	387,133	126,989	129,823	(2,834)	260,144	32.8%
61400 BENEFITS	156,251	52,449	52,438	11	103,802	33.6%
TOTAL PERSONAL SERVICES	543,384	179,438	182,261	(2,823)	363,946	33.0%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	29,280	14,649	13,004	1,645	14,631	50.0%
62200 SUPPLY	60,310	6,768	6,594	174	53,542	11.2%
62300 COMMUNICATION	6,122	2,964	2,249	715	3,158	48.4%
62400 TRAVEL	11,445	6,260	5,494	766	5,185	54.7%
62500 RENT	10,482	2,370	3,003	(633)	8,112	22.6%
62700 REPAIR & MAINT	2,368	495	1,085	(590)	1,873	20.9%
62800 OTHER EXPENSES	11,928	6,938	5,303	1,635	4,990	58.2%
TOTAL OPERATIONS	131,935	40,444	36,732	3,712	91,491	30.7%
TOTAL	675,319	219,882	218,993	889	455,437	32.6%
<b>BUDGETED FUNDS</b>						
02262 SHIELDED EGG GRADING FEES	169,488	66,507	55,153	11,354	102,981	39.2%
02426 PER CAPITA FEE	55,000	-	-	-	55,000	
02701 MILK INSPECTION FEES	429,490	141,028	158,771	(17,743)	288,462	32.8%
03032-2 SHELL EGG INSPECTION FEES	21,341	12,347	5,069	7,278	8,994	57.9%
TOTAL BUDGET FUNDING	675,319	219,882	218,993	889	455,437	32.6%

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 50.4%.

The total Milk & Egg program is budgeted \$675,319 with 7.25 FTE in FY 2016 funded mainly with shielded egg grading fees and milk inspection fees. The personal services budget is 33.0% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$2,823 lower than January 2015. Operation expense budget is 30.7% expended with 50.4% of budget year lapsed. Operation expenses as of January 2016 was \$3,712 higher than January 2015. The Milk & Egg Inspection Bureau total expenditures were \$889 higher than the same period last year. With 50.4% of the budget year lapsed, the total Milk & Egg program is 32.6% expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** 4.75

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	276,743	82,631	94,742	(12,111)	194,112	29.9%
61400 BENEFITS	113,809	34,998	38,908	(3,910)	78,811	30.8%
TOTAL PERSONAL SERVICES	390,552	117,629	133,650	(16,021)	272,923	30.1%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	3,780	2,887	2,998	(111)	893	76.4%
62200 SUPPLY	53,032	3,553	6,400	(2,847)	49,479	6.7%
62300 COMMUNICATION	6,122	2,964	2,249	715	3,158	48.4%
62400 TRAVEL	8,945	6,260	5,494	766	2,685	70.0%
62500 RENT	10,482	2,370	3,003	(633)	8,112	22.6%
62700 REPAIR & MAINT	2,118	495	1,085	(590)	1,623	23.4%
62800 OTHER EXPENSES	9,459	4,870	3,892	978	4,589	51.5%
TOTAL OPERATIONS	93,938	23,399	25,121	(1,722)	70,539	24.9%
TOTAL	484,490	141,028	158,771	(17,743)	343,462	29.1%
<b>BUDGETED FUNDS</b>						
02426 PER CAPITA FEE	55,000	-	-	-	55,000	0.0%
02701 MILK INSPECTION FEES	429,490	141,028	158,771	(17,743)	288,462	32.8%
TOTAL BUDGET FUNDING	484,490	141,028	158,771	(17,743)	343,462	29.1%

In FY 2016, the Milk Inspection program is budgeted \$484,490 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$429,490 and Per Capita Fee of \$55,000. The personal services budget is 30.1% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$16,021 lower than January 2015. Operations are 24.9% expended with 50.4% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of January 2016 were \$1,722 lower than January 2015. Total Milk Inspection expenditures were \$17,743 lower than the same period last year. With 50.4% of the budget year lapsed, 29.1% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses January FY 2016	Prior Year Actual Expenses January FY 2015			
FY 2016 Budget						

**BUDGETED FTE** (Shell Egg Surveillance program uses inspectors from Milk Inspection program)

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	9,614	5,985	2,828	3,157	3,629	62.3%
61400 BENEFITS	2,980	2,072	927	1,145	908	69.5%
TOTAL PERSONAL SERVICES	<u>12,594</u>	<u>8,057</u>	<u>3,755</u>	<u>4,302</u>	<u>4,537</u>	64.0%
<b>62000 OPERATIONS</b>						
62200 SUPPLY	6,278	2,670	10	2,660	3,608	42.5%
62800 OTHER EXPENSES	2,469	1,620	1,304	316	849	65.6%
TOTAL OPERATIONS	<u>8,747</u>	<u>4,290</u>	<u>1,314</u>	<u>2,976</u>	<u>4,457</u>	49.0%
TOTAL	<u>21,341</u>	<u>12,347</u>	<u>5,069</u>	<u>7,278</u>	<u>8,994</u>	57.9%
<b>BUDGETED FUNDS</b>						
03032-2 SHELL EGG INSPECTION FEES	21,341	12,347	5,069	7,278	8,994	57.9%
TOTAL BUDGET FUNDING	<u>21,341</u>	<u>12,347</u>	<u>5,069</u>	<u>7,278</u>	<u>8,994</u>	57.9%

The Shell Egg Surveillance program is budgeted for \$21,341. The program uses inspectors from Milk Inspection bureau. It is funded with Shell Egg Inspection Fees of \$21,341. Personal services are 64.0% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$4,302 higher than January 2015. Operations are 49.0% expended with 50.4% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of January 2016 were \$2,976 higher than January 2015. The total Shell Egg Surveillance Program has expended 57.9% of its budget with 50.4% of the budget year lapsed. Total expenditures in FY 2016 are \$7,278 higher than same period last year.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

BUDGET YEAR LAPSED: 50.4%  
PAYROLL PERIODS COMPLETED: 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
<b>BUDGETED FTE</b>		2.50				
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>						
61000 PERSONAL SERVICES						
61100 SALARIES	100,776	38,373	32,253	6,120	62,403	38.1%
61400 BENEFITS	39,462	15,379	12,603	2,776	24,083	39.0%
TOTAL PERSONAL SERVICES	140,238	53,752	44,856	8,896	86,486	38.3%
62000 OPERATIONS						
62100 CONTRACT	25,500	11,762	10,006	1,756	13,738	46.1%
62200 SUPPLY	1,000	545	184	361	455	54.5%
62400 TRAVEL	2,500	-	-	-	2,500	0.0%
62700 REPAIR & MAINT	250	-	-	-	250	0.0%
62800 OTHER EXPENSES	-	448	107	341	(448)	
TOTAL OPERATIONS	29,250	12,755	10,297	2,458	16,495	43.6%
TOTAL	169,488	66,507	55,153	11,354	102,981	39.2%
<b>BUDGETED FUNDS</b>						
02262 SHIELDED EGG GRADING FEES	169,488	66,507	55,153	11,354	102,981	39.2%
TOTAL BUDGET FUNDING	169,488	66,507	55,153	11,354	102,981	39.2%

The Shielded Egg Grading Program is budgeted \$169,488 with 2.5 FTE in FY 2016 funded with Shielded Egg Grading Fees fees. Personal services budget is 38.3% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$8,896 higher than January 2015. Operations are 43.6% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$2,458 higher than January 2015. Overall, the Egg Grading program total expenditures were \$11,354 higher than the same period last year with 39.2% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED: 50.4%**  
**PAYROLL PERIODS COMPLETED: 52.7%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
<b>BUDGETED FTE</b> <span style="float: right;">53.11</span>					
<b>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</b>					
61000 PERSONAL SERVICES					
61100 SALARIES	2,017,038	954,020	993,546	(39,526)	1,063,018 47.3%
61200 OVERTIME	65,730	52,914	44,825	8,089	12,816 80.5%
61400 BENEFITS	956,819	454,636	474,770	(20,134)	502,183 47.5%
<b>TOTAL PERSONAL SERVICES</b>	<u>3,039,587</u>	<u>1,461,570</u>	<u>1,513,141</u>	<u>(51,571)</u>	<u>1,578,017</u> 48.1%
62000 OPERATIONS					
62100 CONTRACT	74,231	70,733	51,637	19,096	3,498 95.3%
62200 SUPPLY	152,091	63,817	77,177	(13,360)	88,274 42.0%
62300 COMMUNICATION	75,101	39,957	40,139	(182)	35,144 53.2%
62400 TRAVEL	30,691	9,162	19,793	(10,631)	21,529 29.9%
62500 RENT	33,245	15,316	10,651	4,665	17,929 46.1%
62600 UTILITIES	11,969	6,500	11,700	(5,200)	5,469 54.3%
62700 REPAIR & MAINT	42,820	19,048	12,652	6,396	23,772 44.5%
62800 OTHER EXPENSES	71,244	35,454	33,948	1,506	35,790 49.8%
<b>TOTAL OPERATIONS</b>	<u>491,392</u>	<u>259,987</u>	<u>257,697</u>	<u>2,290</u>	<u>231,405</u> 52.9%
68000 TRANSFERS					
68000 TRANSFERS	129,000	-	-	-	129,000 0.0%
<b>TOTAL TRANSFERS</b>	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>
<b>TOTAL</b>	<u>3,659,979</u>	<u>1,721,557</u>	<u>1,770,838</u>	<u>(49,281)</u>	<u>1,938,422</u> 47.0%
<b>BUDGETED FUNDS</b>					
02425 BRAND INSPECTION FEES	2,485,319	1,721,109	1,658,737	62,372	764,210 69.3%
02426 PER CAPITA FEES	1,174,660	448	112,101	(111,653)	1,174,212 0.0%
<b>TOTAL BUDGET FUNDING</b>	<u>3,659,979</u>	<u>1,721,557</u>	<u>1,770,838</u>	<u>(49,281)</u>	<u>1,938,422</u> 47.0%

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 50.4%.

In FY 2016, Brands Enforcement is budgeted for \$3,659,979 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,485,319 and Per Capita Fees of \$1,174,660. Personal services budget is 48.1% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$51,571 lower than January 2015. Overtime is budgeted \$65,730 and is 80.5% expended. Overtime expense as of January 2016 was \$8,089 higher than January 2015. Operations are 52.9% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$2,290 higher than January 2015. In contract services, \$24,530 has been spent for temporary employees. Brands Enforcements pays the markets a total annual fee of \$6,500 for utilities. The agreement for FY 2016 was considerably less than the amounts paid in FY 2015. Additional utility expenditures are not expected for FY 2016. Overall, Brands Enforcement total expenditures were \$49,281 lower than the same period last year. With 50.4% of the budget year lapsed, 47.% has been expended.

**MONTANA DEPARTMENT OF LIVESTOCK  
BUDGETARY EXPENSE COMPARISON REPORT  
JANUARY 31, 2016**

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

**BUDGET YEAR LAPSED:** 50.4%  
**PAYROLL PERIODS COMPLETED:** 52.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses January FY 2016	Same Period Prior Year Actual Expenses January FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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**BUDGETED FTE** **22.50**

**HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES**

<b>61000 PERSONAL SERVICES</b>						
61100 SALARIES	880,173	394,868	375,826	19,042	485,305	44.9%
61400 BENEFITS	417,448	197,759	177,637	20,122	219,689	47.4%
TOTAL PERSONAL SERVICES	<u>1,297,621</u>	<u>592,627</u>	<u>553,463</u>	<u>39,164</u>	<u>704,994</u>	45.7%
<b>62000 OPERATIONS</b>						
62100 CONTRACT	30,071	21,916	15,331	6,585	8,155	72.9%
62200 SUPPLY	10,565	3,880	5,153	(1,273)	6,685	36.7%
62300 COMMUNICATION	10,302	6,233	4,707	1,526	4,069	60.5%
62400 TRAVEL	44,683	16,597	17,880	(1,283)	28,086	37.1%
62500 RENT	96,999	44,196	46,157	(1,961)	52,803	45.6%
62700 REPAIR & MAINT	18,049	2,296	2,198	98	15,753	12.7%
62800 OTHER EXPENSES	202,461	118,381	54,271	64,110	84,080	58.5%
TOTAL OPERATIONS	<u>413,130</u>	<u>213,499</u>	<u>145,697</u>	<u>67,802</u>	<u>199,631</u>	51.7%
<b>TOTAL EXPENDITURES</b>	<u>1,710,751</u>	<u>806,126</u>	<u>699,160</u>	<u>106,966</u>	<u>904,625</u>	47.1%
<b>BUDGETED FUNDS</b>						
01100 GENDERAL FUND	888,580	404,370	354,398	49,972	484,210	45.5%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0.0%
03209 MEAT & POULTRY INSPECTION FEES	816,453	401,756	344,762	56,994	414,697	49.2%
TOTAL BUDGET FUNDING	<u>1,710,751</u>	<u>806,126</u>	<u>699,160</u>	<u>106,966</u>	<u>904,625</u>	47.1%

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 50.4%.

In FY 2016, Meat Inspection is budgeted \$1,710,751 with 22.5 FTE. The bureau is funded with general fund of \$888,580, Meat & Poultry Inspection Fees of \$816,453 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 45.7% expended with 52.7% of payrolls complete. Personal services expended as of January 2016 was \$39,164 higher than January 2015. Operations are 51.7% expended with 50.4% of the budget year lapsed. Operation expenses as of January 2016 were \$67,802 higher than January 2015. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$106,966 higher than the same period last year with 47.1% of the budget expended.

**DEPARTMENT OF LIVESTOCK  
STATE SPECIAL REVENUE COMPARISON FY 2016**

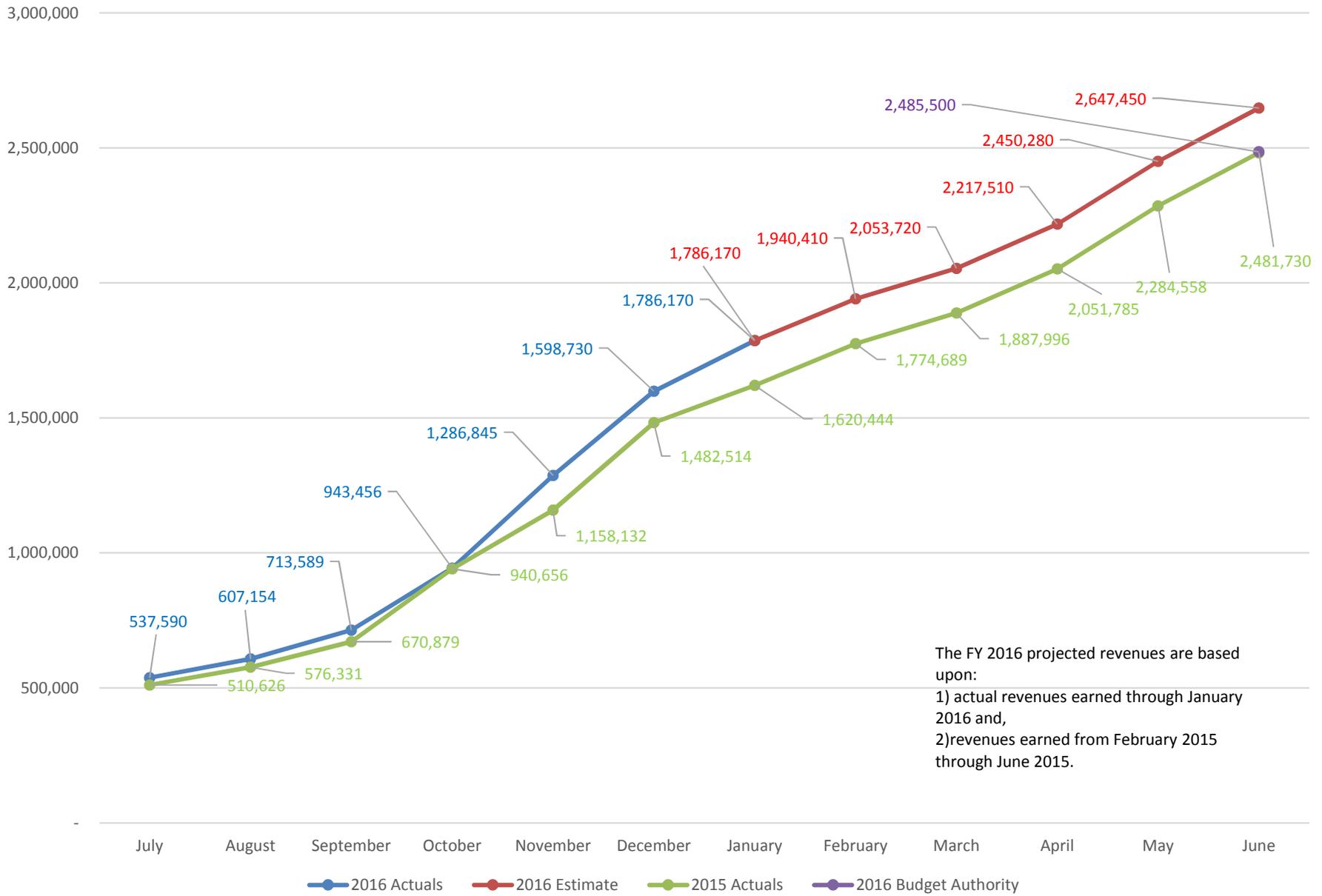
		Total FY 2014 Received	Total FY2015 Received	FY 2015 as of January 31, 2015	FY 2016 as of January 31, 2016	Difference January 31, FY15 & FY16
<b>Fund</b>	<b>Description</b>					
<b>02425 Brands</b>						
	New Brands & Transfers	\$ 80,482	\$ 122,567	\$ 100,698	\$ 94,661	\$ (6,037)
	Re-Recorded Brands	464,704	464,704	464,704	464,704	-
	Security Interest Filing Fee	37,586	56,947	48,232	28,549	(19,683)
	Livestock Dealers License	5,335	95,286	8,187	7,926	(261)
	Local Inspections	267,535	316,447	160,724	195,761	35,037
	Market Inspection Fees	1,112,065	1,275,216	782,798	943,989	161,191
	Other Revenues	102,677	150,564	34,730	50,579	15,849
	<b>Total Brands Division Revenue</b>	<b>\$ 2,070,384</b>	<b>\$ 2,481,731</b>	<b>\$ 1,600,073</b>	<b>\$ 1,786,169</b>	<b>\$ 186,096</b>
<b>02426 Per Capita</b>						
	Livestock Taxes - Other	4,383,565	4,467,907	4,406,294	4,463,895	57,601
	Non Federal Ind Cost Recovery	98,708	99,983	58,323	90,946	32,623
	CSD Draws - Federal	112,012	194,537	66,957	133,876	66,919
	Other Revenues	4,510	3,169	7,010	1,236	(5,774)
	<b>Total Per Capita Fee Revenue</b>	<b>\$ 4,598,795</b>	<b>\$ 4,765,596</b>	<b>\$ 4,538,584</b>	<b>\$ 4,689,953</b>	<b>\$ 151,369</b>
<b>02427 Animal Health</b>						
	Laboratory Fees	997,345	1,028,879	472,849	484,796	11,947
	Books	8,328	12,824	8,799	10,195	1,396
	Other Revenues	20,663	36,292	12,161	14,582	2,421
	<b>Total Animal Health Revenue</b>	<b>\$ 1,026,336</b>	<b>\$ 1,077,995</b>	<b>\$ 493,809</b>	<b>\$ 509,573</b>	<b>\$ 15,764</b>
<b>02701 Milk Inspection</b>						
	Inspectors Assessment	\$ 384,167	398,463	\$ 229,584	\$ 218,242	\$ (11,342)
	<b>Total Milk Inspection</b>	<b>\$ 384,167</b>	<b>\$ 398,463</b>	<b>\$ 229,584</b>	<b>\$ 218,242</b>	<b>\$ (11,342)</b>
	<b>Combined Grand Total Revenue</b>	<b>\$ 8,079,682</b>	<b>\$ 8,723,785</b>	<b>\$ 6,862,050</b>	<b>\$ 7,203,937</b>	<b>\$ 341,887</b>

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 \$484,796 are for the period ending December 2015. At fiscal year end, however, revenues earned in June will be recorded in FY 2016.

FY 2015 revenue for New Brands and Transfers (NBT) includes an adjustment made in October 2014 to correct deferred revenue balance for prior years. This action recorded revenues in FY 2015 that should have been reported in FY 2014. NBT revenue is now being reconciled and amortized monthly and revenue recognized timely.

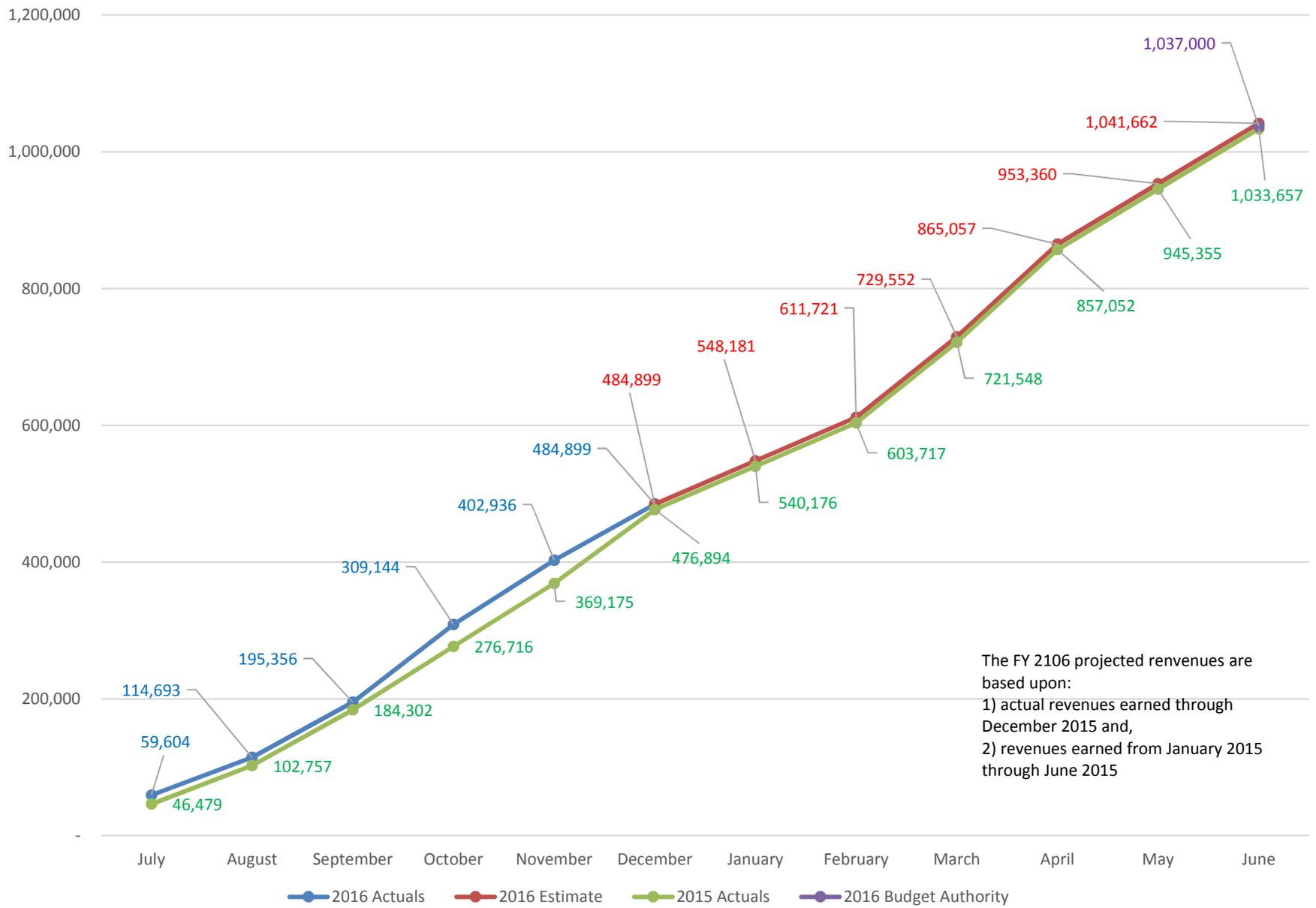
FY 2015 revenue for Security Interest Filing Fees (SIFF) includes an adjustment made in October 2014 to correct deferred revenue balance for prior years. SIFF revenue is now being reconciled and amortized monthly and revenue recognized timely.

## BRANDS 2016 REVENUE PROJECTION



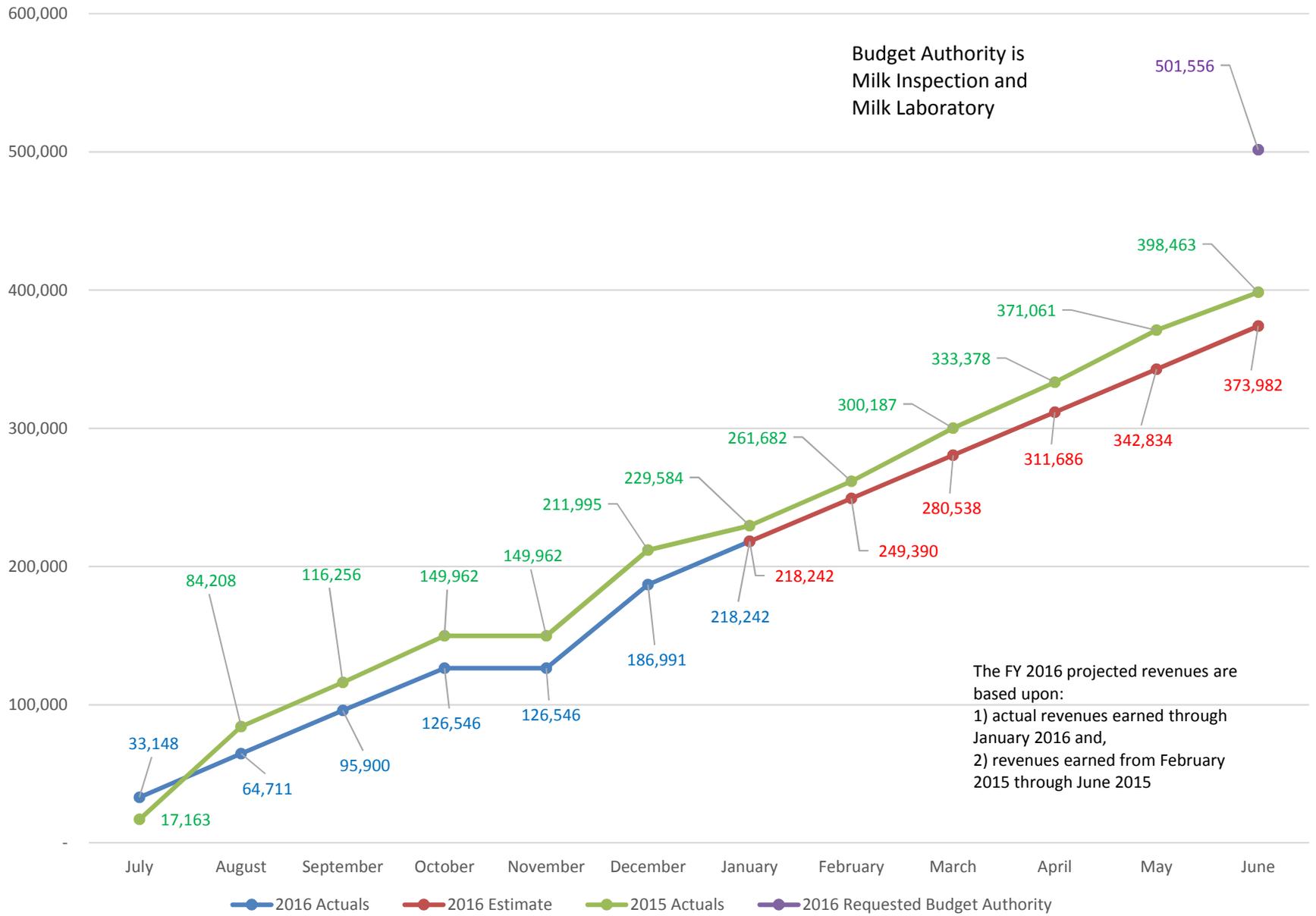
The FY 2016 projected revenues are based upon:  
 1) actual revenues earned through January 2016 and,  
 2) revenues earned from February 2015 through June 2015.

## DIAGNOSTIC LABORATORY LAB FEE 2016 REVENUE PROJECTION



### MILK INSPECTION 2016 REVENUE PROJECTION

Budget Authority is  
Milk Inspection and  
Milk Laboratory



**DEPARTMENT OF LIVESTOCK  
MILK INSPECTION & MILK LABORATORY REVENUE  
SHORTFALL ESTIMATE FY 2017**

Projected Revenues	373,982
Projected Expenses	
Milk Inspection	
Personal Services	359,717
Operating	11,162
Total Milk Inspection	370,879
Milk Lab	
Personal Services	92,767
Operations	54,127
Total Milk Lab	146,894
Total Projected Expenses	517,773
Projected Shortfall	(143,791)

**DEPARTMENT OF LIVESTOCK  
MILK INSPECTION & MILK LABORATORY REVENUE  
SHORTFALL ESTIMATE FY 2016**

Projected Revenues	373,982
Projected Expenses	
Milk Inspection	
Personal Services	227,411
Operating	45,377
Total Milk Inspection	272,788
Milk Lab	
Personal Services	62,153
Operations	57,410
Total Milk Lab	119,563
Total Projected Expenses	392,351
Projected Shortfall	(18,369)