

**MONTANA DEPARTMENT OF LIVESTOCK
DEPARTMENT EXPENSE COMPARISON REPORT
BUDGETED, STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES
DECEMBER 31, 2015**

ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
ALL FUNDS EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	5,815,816	2,519,928	2,374,008	145,920	3,295,888	43.3%
61200 OVERTIME	65,730	50,273	42,455	7,818	15,457	76.5%
61300 OTHER/PER DIEM	7,350	3,700	2,600	1,100	3,650	50.3%
61400 BENEFITS	2,627,459	1,040,118	1,028,980	11,138	1,587,341	39.6%
TOTAL PERSONAL SERVICES	<u>8,516,355</u>	<u>3,614,019</u>	<u>3,448,043</u>	<u>165,976</u>	<u>4,902,336</u>	<u>42.4%</u>
62000 OPERATIONS						
62100 CONTRACT	1,597,046	649,871	652,533	(2,662)	947,175	40.7%
62200 SUPPLY	983,129	339,763	428,044	(88,281)	643,366	34.6%
62300 COMMUNICATION	214,196	89,697	89,403	294	124,499	41.9%
62400 TRAVEL	160,179	68,162	74,062	(5,900)	92,017	42.6%
62500 RENT	400,303	170,463	159,658	10,805	229,840	42.6%
62600 UTILITIES	51,511	13,719	26,580	(12,861)	37,792	26.6%
62700 REPAIR & MAINT	208,410	72,428	73,995	(1,567)	135,982	34.8%
62800 OTHER EXPENSES	512,336	233,771	136,629	97,142	278,565	45.6%
TOTAL OPERATIONS	<u>4,127,110</u>	<u>1,637,874</u>	<u>1,640,904</u>	<u>(3,030)</u>	<u>2,489,236</u>	<u>39.7%</u>
63000 EQUIPMENT						
63100 EQUIPMENT	45,195	10,995	9,494	1,501	34,200	24.3%
TOTAL EQUIPMENT	<u>45,195</u>	<u>10,995</u>	<u>9,494</u>	<u>1,501</u>	<u>34,200</u>	<u>24.3%</u>
66000 GRANTS						
66200 FROM FEDERAL SOURCES	150,000	52,089	800	51,289	97,911	34.7%
TOTAL GRANTS	<u>150,000</u>	<u>52,089</u>	<u>800</u>	<u>51,289</u>	<u>97,911</u>	<u>34.7%</u>
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL STATE SOURCES	<u>200,000</u>	<u>158,505</u>	<u>147,599</u>	<u>10,906</u>	<u>41,495</u>	<u>79.3%</u>
68000 TRANSFERS						
68000 TRANSFERS	513,481	42,276	385,150	(342,874)	471,205	8.2%
TOTAL TRANSFERS	<u>513,481</u>	<u>42,276</u>	<u>385,150</u>	<u>(342,874)</u>	<u>471,205</u>	<u>8.2%</u>
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,917	12,014	(5,097)	13,050	34.6%
TOTAL LEASES	<u>19,967</u>	<u>6,917</u>	<u>12,014</u>	<u>(5,097)</u>	<u>13,050</u>	<u>34.6%</u>
TOTAL EXPENDITURES	<u>13,572,108</u>	<u>5,522,675</u>	<u>5,644,004</u>	<u>(121,329)</u>	<u>8,049,433</u>	<u>40.7%</u>
HOUSE BILL 2 AND 13 APPROPRIATED FUNDS						
01100 GENDERAL FUND	2,656,816	660,328	717,145	(56,817)	1,996,488	24.9%
02262 EGG GRADING	169,488	56,464	43,303	13,161	113,024	33.3%
02425 BRAND INSPECTION FEES	2,485,319	1,472,667	1,501,804	(29,137)	1,012,652	59.3%
02426 PER CAPITA FEE	3,545,770	1,038,918	1,303,046	(264,128)	2,506,852	29.3%
02427 ANIMAL HEALTH	1,042,718	910,773	808,852	101,921	131,945	87.3%
02701 MILK AND EGGS INSPECTION	574,784	171,076	189,052	(17,976)	403,708	29.8%
02817 MILK CONTROL	278,250	118,488	105,019	13,469	159,762	42.6%
03209 MEAT & POULTRY INSPECTION	816,453	341,272	289,429	51,843	475,181	41.8%
03032 FEDERAL-ANIMAL HEALTH	80,920	37,105	17,411	19,694	43,815	45.9%
03427 FEDERAL UMBRELLA PROGRAM	954,398	319,193	266,643	52,550	635,205	33.4%
TOTAL HOUSE BILL 2 AND 13 APPROPRIATED FUNDS	<u>12,604,916</u>	<u>5,126,284</u>	<u>5,241,704</u>	<u>(115,420)</u>	<u>7,478,632</u>	<u>40.7%</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUNDS						
02124 LIVESTOCK LOSS MEDIATION	200,000	162,852	84,739	78,113	37,148	81.4%
02117 PREDATORY ANIMAL CONTROL	350,000	27,298	27,385	(87)	322,702	7.8%
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	47,742	63,660	(15,918)	102,258	31.8%
03673 SMALL FEDERAL GRANTS	32,445	8,995	40,716	(31,721)	23,450	27.7%
03707 HOMELAND SECURITY	118,192	118,192	60,094	58,098	-	100.0%
03710 ANIMAL TRACEABILITY	149,000	31,312	125,706	(94,394)	117,688	21.0%
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUNDS	<u>999,637</u>	<u>396,391</u>	<u>402,300</u>	<u>(5,909)</u>	<u>603,246</u>	<u>39.7%</u>
TOTAL FUNDS	<u>13,604,553</u>	<u>5,522,675</u>	<u>5,644,004</u>	<u>(121,329)</u>	<u>8,081,878</u>	<u>40.6%</u>

This report shows all expenditures paid by the Department of Livestock as of December 31, 2015.

**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

BUDGET YEAR LAPSED:	50.4%
PAYROLL PERIODS COMPLETED:	46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses December FY 2016	Prior Year Actual Expenses December FY 2015			
BUDGETED FTE		135.62				
61000 PERSONAL SERVICES						
61100 SALARIES	5,793,256	2,514,717	2,369,086	145,631	3,278,539	43.4%
61200 OVERTIME	65,730	50,273	42,455	7,818	15,457	76.5%
61300 OTHER/PER DIEM	7,350	3,700	2,600	1,100	3,650	50.3%
61400 BENEFITS	2,618,915	1,036,425	1,027,427	8,998	1,582,490	39.6%
TOTAL PERSONAL SERVICES	<u>8,485,251</u>	<u>3,605,115</u>	<u>3,441,568</u>	<u>163,547</u>	<u>4,880,136</u>	42.5%
62000 OPERATIONS						
62100 CONTRACT	1,133,625	510,256	510,245	11	623,369	45.0%
62200 SUPPLY	880,997	319,460	338,743	(19,283)	561,537	36.3%
62300 COMMUNICATION	214,196	88,262	87,806	456	125,934	41.2%
62400 TRAVEL	155,179	61,967	71,144	(9,177)	93,212	39.9%
62500 RENT	400,303	170,463	159,658	10,805	229,840	42.6%
62600 UTILITIES	51,511	13,719	26,580	(12,861)	37,792	26.6%
62700 REPAIR & MAINT	208,410	71,789	73,927	(2,138)	136,621	34.4%
62800 OTHER EXPENSES	502,796	231,060	134,869	96,191	271,736	46.0%
TOTAL OPERATIONS	<u>3,547,017</u>	<u>1,466,976</u>	<u>1,402,972</u>	<u>64,004</u>	<u>2,080,041</u>	41.4%
63000 EQUIPMENT						
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>	
68000 TRANSFERS						
68000 TRANSFERS	513,481	42,276	385,150	(342,874)	471,205	8.2%
TOTAL TRANSFERS	<u>513,481</u>	<u>42,276</u>	<u>385,150</u>	<u>(342,874)</u>	<u>471,205</u>	
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,917	12,014	(5,097)	13,050	34.6%
TOTAL LEASES	<u>19,967</u>	<u>6,917</u>	<u>12,014</u>	<u>(5,097)</u>	<u>13,050</u>	
TOTAL	<u>12,604,916</u>	<u>5,126,284</u>	<u>5,241,704</u>	<u>(115,420)</u>	<u>7,478,632</u>	40.7%
FUND						
01100 GENDERAL FUND	2,656,816	660,328	717,145	(56,817)	1,996,488	24.9%
02262 EGG GRADING	169,488	56,464	43,303	13,161	113,024	33.3%
02425 BRAND INSPECTION FEES	2,485,319	1,472,667	1,501,804	(29,137)	1,012,652	59.3%
02426 PER CAPITA FEE	3,545,770	1,038,918	1,303,046	(264,128)	2,506,852	29.3%
02427 ANIMAL HEALTH	1,042,718	910,773	808,852	101,921	131,945	87.3%
02701 MILK AND EGGS INSPECTION	574,784	171,076	189,052	(17,976)	403,708	29.8%
02817 MILK CONTROL	278,250	118,488	105,019	13,469	159,762	42.6%
03209 MEAT & POULTRY INSPECTION	816,453	341,272	289,429	51,843	475,181	41.8%
03032 FEDERAL-ANIMAL HEALTH	80,920	37,105	17,411	19,694	43,815	45.9%
03427 FEDERAL UMBRELLA PROGRAM	954,398	319,193	266,643	52,550	635,205	33.4%
TOTAL BUDGET FUNDING	<u>12,604,916</u>	<u>5,126,284</u>	<u>5,241,704</u>	<u>(115,420)</u>	<u>7,478,632</u>	40.7%

The Department Of Livestock is budgeted for \$12,604,916 and 135.62 FTE in FY 2016. Personal services budget is 42.5% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$163,547 higher than December 2014. Operations are 41.4% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$64,004 higher than December 2014. Overall, Department of Livestock total expenditures were \$115,420 lower than the same period last year with 40.7% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT
DECEMBER 31, 2015

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

	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	22,560	5,211	4,922	289	17,349	23.1%
61400 BENEFITS	8,544	3,693	1,553	2,140	4,851	43.2%
TOTAL PERSONAL SERVICES	31,104	8,904	6,475	2,429	22,200	28.6%
62000 OPERATIONS						
62100 CONTRACT	463,421	139,615	142,288	(2,673)	323,806	30.1%
62200 SUPPLY	102,132	20,303	89,301	(68,998)	81,829	19.9%
62300 COMMUNICATION	-	1,435	1,597	(162)	(1,435)	
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	2,711	1,760	951	6,829	28.4%
TOTAL OPERATIONS	580,093	170,898	237,932	(67,034)	409,195	29.5%
63000 EQUIPMENT						
63100 EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
TOTAL EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
66000 GRANTS						
66200 FROM FEDERAL SOURCES	150,000	52,089	800	51,289	97,911	34.7%
TOTAL GRANTS	150,000	52,089	800	51,289	97,911	34.7%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES	967,192	396,391	402,300	(5,909)	570,801	41.0%
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND						
02124 LIVESTOCK LOSS MEDIATION	200,000	162,852	84,739	78,113	37,148	81.4%
02117 PREDATORY ANIMAL CONTROL	350,000	27,298	27,385	(87)	322,702	7.8%
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	47,742	63,660	(15,918)	102,258	31.8%
03673 SMALL FEDERAL GRANTS	32,445	8,995	40,716	(31,721)	23,450	27.7%
03707 HOMELAND SECURITY	118,192	118,192	60,094	58,098	-	100.0%
03710 ANIMAL TRACEABILITY	149,000	31,312	125,706	(94,394)	117,688	21.0%
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	999,637	396,391	402,300	(5,909)	603,246	39.7%

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 \$162,852 for loss of livestock from state funding and \$47,742 from federal funding which was \$78,113 higher and \$15,918 lower, respectively, than same period last year. The Department of Livestock has paid out \$27,298 out of statutory appropriated state funds for predator control for 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 \$31,312 federal funds for animal traceability and \$8,995 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE **17.00**

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	865,060	474,072	373,775	100,297	390,988	54.8%
61300 OTHER/PER DIEM	7,350	3,700	2,600	1,100	3,650	50.3%
61400 BENEFITS	349,544	143,060	140,124	2,936	206,484	40.9%
TOTAL PERSONAL SERVICES	1,221,954	620,832	516,499	104,333	601,122	50.8%
62000 OPERATIONS						
62100 CONTRACT	237,446	95,592	61,962	33,630	141,854	40.3%
62200 SUPPLY	117,129	46,167	20,407	25,760	70,962	39.4%
62300 COMMUNICATION	42,571	13,830	15,244	(1,414)	28,741	32.5%
62400 TRAVEL	39,645	18,572	17,123	1,449	21,073	46.8%
62500 RENT	169,777	56,380	47,311	9,069	113,397	33.2%
62700 REPAIR & MAINT	19,235	718	847	(129)	18,517	3.7%
62800 OTHER EXPENSES	23,088	7,232	10,671	(3,439)	15,856	31.3%
TOTAL OPERATIONS	648,891	238,491	173,565	64,926	410,400	36.8%
68000 TRANSFERS						
68000 TRANSFERS	87,481	-	350,000	(350,000)	87,481	0.0%
TOTAL TRANSFERS	87,481	-	350,000	(350,000)	87,481	0.0%
TOTAL EXPENDITURES	1,958,326	859,323	1,040,064	(180,741)	1,099,003	43.9%
FUND						
01100 GENERAL FUND	96,328	40,758	39,919	839	55,570	42.3%
02426 PER CAPITA	1,583,748	700,077	895,126	(195,049)	883,671	44.2%
02817 MILK CONTROL	278,250	118,488	105,019	13,469	159,762	42.6%
TOTAL BUDGET FUNDING	1,958,326	859,323	1,040,064	(180,741)	1,099,003	43.9%

NON-APPROPRIATED EXPENDITURES

62000 OPERATIONS						
62100 CONTRACT	350,000	27,298	27,385	(87)	322,702	7.8%
TOTAL OPERATIONS	350,000	27,298	27,385	(87)	322,702	7.8%
66000 GRANTS						
66200 FROM FEDERAL SOURCES	150,000	52,089	800	51,289	97,911	34.7%
TOTAL GRANTS	150,000	52,089	800	51,289	97,911	34.7%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL NON-APPROPRIATED EXPENDITURES	700,000	237,892	175,784	62,108	462,108	34.0%
NON-APPROPRIATED FUND						
02124 LIVESTOCK LOSS MEDIATION	200,000	162,852	84,739	78,113	37,148	81.4%
02117 PREDATORY ANIMAL CONTROL	350,000	27,298	27,385	(87)	322,702	7.8%
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	47,742	63,660	(15,918)	102,258	31.8%
TOTAL NON-APPROPRIATED FUNDING	700,000	237,892	175,784	62,108	462,108	34.0%

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 50.8% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 were \$104,333 higher than December 2014. This includes final payout for a former employee. Operations are 36.8% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$64,926 higher than December 2014. Overall, Central Services total expenditures were \$180,741 lower than the same period last year with 43.9% of the budget expended. Contract services decreased from prior period. This was due to reclassifying an expense to personal services.

Item: A correction was made to record the payout of the former executive officer in personal services rather than a settlement in contract services. In FY2016, payout amount including payroll taxes was \$129,806.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: CENTRALIZED SERVICES
PROGRAM: BOARD OF LIVESTOCK

BUDGET YEAR LAPSED: 50.4%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date		Same Period		Balance of Budget Available	Percent Budget Expended
		FY 2016 Budget	Actual Expenses December FY 2016	Actual Expenses December FY 2015	Year to Year Comparison		
61000 PERSONAL SERVICES							
61300 OTHER/PER DIEM	4,600	2,600	2,000	600	2,000	56.5%	
TOTAL PERSONAL SERVICES	<u>4,600</u>	<u>2,600</u>	<u>2,000</u>	<u>600</u>	<u>2,000</u>	56.5%	
62000 OPERATIONS							
62100 CONTRACT	214	1,876	-	1,876	(1,662)	876.6%	
62200 SUPPLY	875	-	217	(217)	875	0.0%	
62300 COMMUNICATION	386	183	482	(299)	203	47.4%	
62400 TRAVEL	13,592	9,414	7,474	1,940	4,178	69.3%	
62800 OTHER EXPENSES	1,340	415	859	(444)	925	31.0%	
TOTAL OPERATIONS	<u>16,407</u>	<u>11,888</u>	<u>9,032</u>	<u>2,856</u>	<u>4,519</u>	72.5%	
TOTAL	<u>21,007</u>	<u>14,488</u>	<u>11,032</u>	<u>3,456</u>	<u>6,519</u>	69.0%	
FUND							
02426 PER CAPITA	21,007	14,488	11,032	3,456	6,519		
TOTAL BUDGET FUNDING	<u>21,007</u>	<u>14,488</u>	<u>11,032</u>	<u>3,456</u>	<u>6,519</u>	69.0%	

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 December 2015 were \$14,488 compared to \$11,032 expended in same period in FY 2015. With 50.4% of the budget year lapsed, the board has expended 69.0% of its budget for FY 2016. The increase in contract expense was for board training.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	13.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	651,757	377,802	282,490	95,312	273,955	58.0%
61400 BENEFITS	270,451	106,684	106,696	(12)	163,767	39.4%
TOTAL PERSONAL SERVICES	922,208	484,486	389,186	95,300	437,722	52.5%
62000 OPERATIONS						
62100 CONTRACT	210,178	88,787	60,356	28,431	121,391	42.2%
62200 SUPPLY	110,656	44,495	18,735	25,760	66,161	40.2%
62300 COMMUNICATION	32,250	8,617	9,944	(1,327)	23,633	26.7%
62400 TRAVEL	12,451	3,568	3,356	212	8,883	28.7%
62500 RENT	157,763	51,592	45,712	5,880	106,171	32.7%
62700 REPAIR & MAINT	12,759	334	605	(271)	12,425	2.6%
62800 OTHER EXPENSES	16,995	3,710	6,200	(2,490)	13,285	21.8%
TOTAL OPERATIONS	553,052	201,103	144,908	56,195	351,949	36.4%
68000 TRANSFERS						
68000 TRANSFERS	87,481	-	350,000	(350,000)	87,481	0.0%
TOTAL TRANSFERS	87,481	-	350,000	(350,000)	87,481	0.0%
TOTAL EXPENDITURES	1,562,741	685,589	884,094	(198,505)	877,152	43.9%
BUDGETED FUNDS						
02426 PER CAPITA	1,562,741	685,589	884,094	(198,505)	877,152	
TOTAL BUDGETED FUNDS	1,562,741	685,589	884,094	(198,505)	877,152	43.9%
STATUTORY APPROPRIATED FUNDS						
62000 OPERATIONS						
62100 CONTRACT	350,000	27,298	27,385	(87)	322,702	7.8%
TOTAL STATUTORY APPROPRIATED EXPENDITURES	350,000	27,298	27,385	(87)	322,702	7.8%
STATUTORY APPROPRIATED FUND						
02117 PREDATORY ANIMAL CONTROL	350,000	27,298	27,385	(87)	322,702	7.8%
TOTAL STATUTORY APPROPRIATED FUNDING	350,000	27,298	27,385	(87)	322,702	7.8%

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 52.5% expended with 46.2% of payrolls complete. The personal services expended as of December 2015 was \$95,300 higher than December 2014. There were two positions that were budgeted but were not filled through September 2015. Operations are 36.4% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$56,195 higher than December 2014. Contract services decreased from November to December due to the correction in accounting for the payout of the former executive officer. The payout is now recorded in personal services. Overall, Central Services total expenditures were \$198,505 lower than the same period last year with 43.9% of the budget expended. The Department of Livestock has paid out \$27,298 out of statutory appropriated state funds for predator control for insurance costs.

The Department of Revenue has collected \$4,380,000 of per capita fee for the Department of Livestock. The Department of Revenue assesses a 2% fee for collecting the per capita fee which will be approximately \$87,600. The expense has not been recorded above.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

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

BUDGETED FTE 3.00

HOUSE BILL 2 AND 13 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	156,474	71,173	66,978	4,195	85,301	45.5%
61300 OTHER/PER DIEM	1,100	750	100	650	350	68.2%
61400 BENEFITS	58,340	27,012	24,671	2,341	31,328	46.3%
TOTAL PERSONAL SERVICES	215,914	98,935	91,749	7,186	116,979	45.8%
62000 OPERATIONS						
62100 CONTRACT	25,259	4,465	1,342	3,123	20,794	17.7%
62200 SUPPLY	4,173	1,423	990	433	2,750	34.1%
62300 COMMUNICATION	7,550	4,252	4,032	220	3,298	56.3%
62400 TRAVEL	8,447	3,837	4,181	(344)	4,610	45.4%
62500 RENT	8,870	2,956	63	2,893	5,914	33.3%
62700 REPAIR & MAINT	3,960	254	242	12	3,706	6.4%
62800 OTHER EXPENSES	4,077	2,366	2,420	(54)	1,711	58.0%
TOTAL OPERATIONS	62,336	19,553	13,270	6,283	42,783	31.4%
TOTAL EXPENDITURES	278,250	118,488	105,019	13,469	159,762	42.6%
BUDGETED FUNDS						
02817 MILK CONTROL	278,250	118,488	105,019	13,469	159,762	
TOTAL BUDGETED FUNDS	278,250	118,488	105,019	13,469	159,762	42.6%

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 45.8% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 were \$7,186 higher than December 2014. Operations are 31.4% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$6,283 higher than December 2014. Overall, Milk Control Bureau total expenditures were \$13,469 higher than the same period last year with 42.6% of the budget expended. The 56.3% budget expended for communication expense was the annual charge for messenger service charges by Print & Mail Services.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses December FY 2016	Prior Year Actual Expenses December FY 2015			
BUDGETED FTE		1.00				
HOUSE BILL 2 AND 13 APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	56,829	25,097	24,307	790	31,732	44.2%
61300 OTHER/PER DIEM	1,650	350	500	(150)	1,300	21.2%
61400 BENEFITS	20,753	9,364	8,757	607	11,389	45.1%
TOTAL PERSONAL SERVICES	79,232	34,811	33,564	1,247	44,421	43.9%
62000 OPERATIONS						
62100 CONTRACT	1,795	464	264	200	1,331	25.8%
62200 SUPPLY	1,425	249	465	(216)	1,176	17.5%
62300 COMMUNICATION	2,385	778	786	(8)	1,607	32.6%
62400 TRAVEL	5,155	1,753	2,112	(359)	3,402	34.0%
62500 RENT	3,144	1,832	1,536	296	1,312	58.3%
62700 REPAIR & MAINT	2,516	130	-	130	2,386	5.2%
62800 OTHER EXPENSES	676	741	1,192	(451)	(65)	109.6%
TOTAL OPERATIONS	17,096	5,947	6,355	(408)	11,149	34.8%
TOTAL EXPENDITURES	96,328	40,758	39,919	839	55,570	42.3%
BUDGETED FUNDS						
01100 GENERAL FUND	96,328	40,758	39,919	839	55,570	
TOTAL BUDGETED FUNDS	96,328	40,758	39,919	839	55,570	42.3%
STATUTORY AND BUDGET AMENDED EXPENDITURES						
66000 GRANTS						
66200 FROM FEDERAL SOURCES	150,000	52,089	800	51,289	97,911	34.7%
TOTAL GRANTS	150,000	52,089	800	51,289	97,911	34.7%
67000 BENEFITS AND CLAIMS						
67200 FROM STATE SOURCES	200,000	158,505	147,599	10,906	41,495	
TOTAL STATE SOURCES	200,000	158,505	147,599	10,906	41,495	79.3%
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES	350,000	210,594	148,399	62,195	139,406	60.2%
STATUTORY APPROPRIATED FUND						
02124 LIVESTOCK LOSS MEDIATION	200,000	162,852	84,739	78,113	37,148	81.4%
BUDGET AMENDED FUNDS						
03345 LIVESTOCK LOSS MEDIATION FEDERAL	150,000	47,742	63,660	(15,918)	102,258	31.8%
TOTAL STATUTORY AND BUDGET AMENDED FUNDS	350,000	210,594	148,399	62,195	139,406	60.2%

The Livestock Loss Board is budgeted for \$96,328 and 1 FTE in FY 2016 funded with general fund. The personal services budget is 43.9% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$1,247 higher than December 2014. Operations are 34.8% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$408 lower than December 2014. Overall, Livestock Loss Board total expenditures were \$839 higher than the same period last year with 42.3% of the budget expended. The Livestock Loss Board has paid out \$162,852 out of statutory appropriated state funds for loss of livestock which was \$78,113 higher than last year. The Livestock Loss Board also paid \$47,742 out of budget amended federal funds which is \$15,918 lower than last year.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: COMBINED DIAGNOSTIC LABORATORY

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE 20.01						
HOUSE BILL 2 AND 13 APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	863,876	441,825	410,109	31,716	422,051	51.1%
61400 BENEFITS	420,017	167,822	175,370	(7,548)	252,195	40.0%
TOTAL PERSONAL SERVICES	1,283,893	609,647	585,479	24,168	674,246	47.5%
62000 OPERATIONS						
62100 CONTRACT	93,878	46,871	32,066	14,805	47,007	49.9%
62200 SUPPLY	465,031	192,261	220,637	(28,376)	272,770	41.3%
62300 COMMUNICATION	29,412	14,116	12,918	1,198	15,296	48.0%
62400 TRAVEL	8,388	5,213	2,272	2,941	3,175	62.1%
62500 RENT	7,949	885	860	25	7,064	11.1%
62600 UTILITIES	39,542	7,219	14,880	(7,661)	32,323	18.3%
62700 REPAIR & MAINT	72,019	47,101	36,395	10,706	24,918	65.4%
62800 OTHER EXPENSES	127,072	60,338	23,169	37,169	66,734	47.5%
TOTAL OPERATIONS	843,291	374,004	343,197	30,807	469,287	44.4%
63000 EQUIPMENT						
63100 EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
TOTAL EQUIPMENT	26,200	5,000	-	5,000	21,200	
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,917	12,014	(5,097)	13,050	34.6%
TOTAL LEASES	19,967	6,917	12,014	(5,097)	13,050	
TOTAL EXPENDITURES	2,173,351	995,568	940,690	54,878	1,177,783	45.8%
BUDGETED FUNDS						
01100 GENERAL FUND	908,449	-	-	-	908,449	0.0%
02426 PER CAPITA FEE	23,029	-	66,433	(66,433)	23,029	0.0%
02427 ANIMAL HEALTH LAB FEES	1,037,000	910,773	808,852	101,921	126,227	87.8%
02701 MILK AND EGGS INSPECTION	145,294	52,607	51,899	708	92,687	
03032 FEDERAL-ANIMAL HEALTH	59,579	25,337	13,506	11,831	34,242	42.5%
03427 FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
TOTAL BUDGETED FUNDS	2,173,351	995,568	940,690	54,878	1,177,783	45.8%
BUDGET AMENDED EXPENDITURES						
62000 OPERATIONS						
62100 CONTRACT	96,565	96,565	42,970	53,595	-	100.0%
62200 SUPPLY	15,632	15,632	7,588	8,044	-	100.0%
62300 COMMUNICATION	-	-	42	(42)	-	0.0%
TOTAL OPERATIONS	112,197	112,197	50,600	61,639	-	100.0%
63000 EQUIPMENT						
63100 EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
TOTAL EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
TOTAL BUDGED AMENDED EXPENDITURES	118,192	118,192	60,094	58,140	-	100.0%
BUDGET AMENDED FUND						
03707 HOMELAND SECURITY	118,192	118,192	60,094	58,098	-	100.0%
TOTAL BUDGED AMENDED FUNDING	118,192	118,192	60,094	58,098	-	100.0%

The combined Diagnostic Laboratory is budgeted for \$2,173,351 and 20.01 FTE in FY 2016. It is funded with General Fund of \$908,449, Per Capita Fee of \$23,029, Animal Health Lab Fees of \$1,037,000, and Federal-Animal Health of \$59,579. Personal services budget is 47.5% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$24,168 higher than December 2014. Operations are 44.4% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$30,807 higher than December 2014. Overall, Combined Diagnostic Laboratory total expenditures were \$54,878 higher than the same period last year with 45.8% 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
DECEMBER 31, 2015**

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

**BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%**

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 18.51

HOUSE BILL 2 AND 13 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	801,663	421,651	391,142	30,509	380,012	52.6%
61400 BENEFITS	393,065	159,310	167,548	(8,238)	233,755	40.5%
TOTAL PERSONAL SERVICES	<u>1,194,728</u>	<u>580,961</u>	<u>558,690</u>	<u>22,271</u>	<u>613,767</u>	48.6%
62000 OPERATIONS						
62100 CONTRACT	88,759	45,764	31,371	14,393	42,995	51.6%
62200 SUPPLY	425,296	177,680	204,255	(26,575)	247,616	41.8%
62300 COMMUNICATION	28,541	13,785	12,555	1,230	14,756	48.3%
62400 TRAVEL	6,012	4,568	2,209	2,359	1,444	76.0%
62500 RENT	7,949	885	860	25	7,064	11.1%
62600 UTILITIES	39,542	7,219	14,880	(7,661)	32,323	18.3%
62700 REPAIR & MAINT	67,354	41,116	30,551	10,565	26,238	61.0%
62800 OTHER EXPENSES	123,709	59,066	21,406	37,660	64,643	47.7%
TOTAL OPERATIONS	<u>787,162</u>	<u>350,083</u>	<u>318,087</u>	<u>31,996</u>	<u>437,079</u>	44.5%
63000 EQUIPMENT						
63100 EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
TOTAL EQUIPMENT	<u>26,200</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>21,200</u>	
69000 CAPITAL LEASES						
69000 LEASES	19,967	6,917	12,014	(5,097)	13,050	34.6%
TOTAL LEASES	<u>19,967</u>	<u>6,917</u>	<u>12,014</u>	<u>(5,097)</u>	<u>13,050</u>	
TOTAL	<u>2,028,057</u>	<u>942,961</u>	<u>888,791</u>	<u>54,170</u>	<u>1,085,096</u>	46.5%
FUND						
01100 GENERAL FUND	908,449	-	-	-	908,449	0.0%
02426 PER CAPITA FEE	23,029	-	66,433	(66,433)	23,029	0.0%
02427 ANIMAL HEALTH LAB FEES	1,037,000	910,773	808,852	101,921	126,227	87.8%
03032 FEDERAL-ANIMAL HEALTH	59,579	25,337	13,506	11,831	34,242	42.5%
03427 FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
TOTAL BUDGET FUNDING	<u>2,028,057</u>	<u>942,961</u>	<u>888,791</u>	<u>54,170</u>	<u>1,085,096</u>	46.5%

BUDGET AMENDED EXPENDITURES

62000 OPERATIONS						
62100 CONTRACT	96,565	96,565	42,970	53,595	-	100.0%
62200 SUPPLY	15,632	15,632	7,588	8,044	-	100.0%
62300 COMMUNICATION	-	-	42	(42)	-	#DIV/0!
62800 OTHER EXPENSES	-	-	-	-	-	#DIV/0!
TOTAL OPERATIONS	<u>112,197</u>	<u>112,197</u>	<u>50,600</u>	<u>61,597</u>	<u>-</u>	100.0%
63000 EQUIPMENT						
63100 EQUIPMENT	5,995	5,995	9,494	(3,499)	-	100.0%
TOTAL EQUIPMENT	<u>5,995</u>	<u>5,995</u>	<u>9,494</u>	<u>(3,499)</u>	<u>-</u>	100.0%
TOTAL BUDGED AMENDED EXPENDITURES	<u>118,192</u>	<u>118,192</u>	<u>60,094</u>	<u>58,098</u>	<u>-</u>	100.0%
BUDGET AMENDED FUND						
03707 HOMELAND SECURITY	118,192	118,192	60,094	58,098	-	100.0%
TOTAL BUDGED AMENDED FUNDING	<u>118,192</u>	<u>118,192</u>	<u>60,094</u>	<u>58,098</u>	<u>-</u>	100.0%

The Main Lab is budgeted for \$2,028,057 and 18.51 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 Federal-Animal Health of \$59,579. Personal services budget is 48.6% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 were \$22,271 higher than December 2014. Personal services expenses include \$61,780 in payouts for terminated employees. Operations are 44.5% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$31,996 higher than December 2014. Overall, Main Lab total expenditures were \$54,170 higher than the same period last year with 46.5% 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
DECEMBER 31, 2015**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: DIAGNOSTIC MILK LAB

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 1.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	62,213	20,174	18,967	1,207	42,039	32.4%
61400 BENEFITS	26,952	8,512	7,822	690	18,440	31.6%
TOTAL PERSONAL SERVICES	89,165	28,686	26,789	1,897	60,479	32.2%
62000 OPERATIONS						
62100 CONTRACT	5,119	1,107	695	412	4,012	21.6%
62200 SUPPLY	39,735	14,581	16,382	(1,801)	25,154	36.7%
62300 COMMUNICATION	871	331	363	(32)	540	38.0%
62400 TRAVEL	2,376	645	63	582	1,731	27.1%
62700 REPAIR & MAINT	4,665	5,985	5,844	141	(1,320)	128.3%
62800 OTHER EXPENSES	3,363	1,272	1,763	(491)	2,091	37.8%
TOTAL OPERATIONS	56,129	23,921	25,110	(1,189)	32,208	42.6%
TOTAL	145,294	52,607	51,899	708	92,687	36.2%
BUDGETED FUNDS						
02701 MILK AND EGGS INSPECTION	145,294	52,607	51,899	708	92,687	36.2%
TOTAL BUDGETED FUNDS	145,294	52,607	51,899	708	92,687	36.2%

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 32.2% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$1,897 higher than December 2014. The repair and maintenance expenditure is for an annual payment on a maintenance contract for the milk lab. Operations are 42.6% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$1,189 lower than December 2014. Overall, Diagnostic Milk Lab total expenditures were \$708 higher than the same period last year with 36.2% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

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

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

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

BUDGETED FTE 14.50

61000 PERSONAL SERVICES						
61100 SALARIES	779,976	338,439	301,432	37,007	441,537	43.4%
61400 BENEFITS	318,836	129,439	113,499	15,940	189,397	40.6%
TOTAL PERSONAL SERVICES	<u>1,098,812</u>	<u>467,878</u>	<u>414,931</u>	<u>52,947</u>	<u>630,934</u>	42.6%
62000 OPERATIONS						
62100 CONTRACT	668,719	275,663	345,835	(70,172)	393,056	41.2%
62200 SUPPLY	75,871	15,596	15,978	(382)	60,275	20.6%
62300 COMMUNICATION	50,688	22,045	21,624	421	28,643	43.5%
62400 TRAVEL	20,327	9,772	10,536	(764)	10,555	48.1%
62500 RENT	81,851	61,140	62,486	(1,346)	20,711	74.7%
62700 REPAIR & MAINT	53,919	4,348	20,978	(16,630)	49,571	8.1%
62800 OTHER EXPENSES	67,003	28,137	31,115	(2,978)	38,866	42.0%
TOTAL OPERATIONS	<u>1,018,378</u>	<u>416,701</u>	<u>508,552</u>	<u>(91,851)</u>	<u>601,677</u>	40.9%
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	42,276	35,150	7,126	254,724	14.2%
TOTAL TRANSFERS	<u>297,000</u>	<u>42,276</u>	<u>35,150</u>	<u>7,126</u>	<u>254,724</u>	
TOTAL	<u>2,427,190</u>	<u>926,855</u>	<u>958,633</u>	<u>(31,778)</u>	<u>1,500,335</u>	38.2%
FUND						
01100 GENERAL FUND	763,459	276,553	380,429	(103,876)	486,906	36.2%
02426 PER CAPITA FEE	709,333	337,960	311,561	26,399	371,373	47.6%
03427 FEDERAL UMBRELLA PROGRAM	954,398	312,342	266,643	45,699	642,056	32.7%
TOTAL BUDGET FUNDING	<u>2,427,190</u>	<u>926,855</u>	<u>958,633</u>	<u>(31,778)</u>	<u>1,500,335</u>	38.2%

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	22,560	5,211	4,922	289	17,349	23.1%
61400 BENEFITS	8,544	3,693	1,553	2,140	4,851	43.2%
TOTAL PERSONAL SERVICES	<u>31,104</u>	<u>8,904</u>	<u>6,475</u>	<u>2,429</u>	<u>22,200</u>	28.6%
62000 OPERATIONS						
62100 CONTRACT	16,856	15,752	71,933	(56,181)	1,104	93.5%
62200 SUPPLY	86,500	4,671	81,713	(77,042)	81,829	5.4%
62300 COMMUNICATION	-	1,435	1,555	(120)	(1,435)	
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	2,711	1,760	951	6,829	28.4%
TOTAL OPERATIONS	<u>117,896</u>	<u>31,403</u>	<u>159,947</u>	<u>(128,544)</u>	<u>86,493</u>	26.6%
TOTAL BUDGET AMENDED EXPENDITURES	<u>149,000</u>	<u>40,307</u>	<u>166,422</u>	<u>(126,115)</u>	<u>108,693</u>	27.1%

BUDGET AMENDED FUND

03673 SMALL FEDERAL GRANTS	32,445	8,995	40,716	(31,721)	23,450	27.7%
03710 ANIMAL TRACEABILITY	149,000	31,312	125,706	(94,394)	117,688	21.0%
TOTAL BUDGET AMENDED FUNDING	<u>181,445</u>	<u>40,307</u>	<u>166,422</u>	<u>(126,115)</u>	<u>141,138</u>	22.2%

The combined Animal Health Division is budgeted \$2,427,190 with 14.5 FTE in FY 2016 and is funded with general fund, per capita fees and federal funds. Personal services budget is 42.6% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 were \$52,947 higher than December 2014. Operations are 40.9% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$91,851 lower than December 2014. Overall, Animal Health Division total expenditures were \$31,778 lower than the same period last year with 38.2% of the budget expended. In Budget Amended Federal Funds, Animal health has paid \$31,312 federal funds for animal traceability and \$8,995 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: ANIMAL HEALTH DIVISION
PROGRAM: ANIMAL HEALTH

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE 8.10						
61000 PERSONAL SERVICES						
61100 SALARIES	363,928	207,012	169,076	37,936	156,916	56.9%
61400 BENEFITS	155,466	79,827	64,885	14,942	75,639	51.3%
TOTAL PERSONAL SERVICES	<u>519,394</u>	<u>286,839</u>	<u>233,961</u>	<u>52,878</u>	<u>232,555</u>	55.2%
62000 OPERATIONS						
62100 CONTRACT	47,772	9,578	11,645	(2,067)	38,194	20.0%
62200 SUPPLY	27,517	6,897	8,738	(1,841)	20,620	25.1%
62300 COMMUNICATION	41,796	17,966	17,529	437	23,830	43.0%
62400 TRAVEL	623	988	1,752	(764)	(365)	158.6%
62500 RENT	1,734	1,600	1,709	(109)	134	92.3%
62700 REPAIR & MAINT	18,954	777	19,755	(18,978)	18,177	4.1%
62800 OTHER EXPENSES	18,063	4,522	6,542	(2,020)	13,541	25.0%
TOTAL OPERATIONS	<u>156,459</u>	<u>42,328</u>	<u>67,670</u>	<u>(25,342)</u>	<u>114,131</u>	27.1%
TOTAL	<u>675,853</u>	<u>329,167</u>	<u>301,631</u>	<u>27,536</u>	<u>346,686</u>	48.7%
FUND						
02426 PER CAPITA FEE	675,853	329,167	301,631	27,536	346,686	48.7%
TOTAL BUDGET FUNDING	<u>675,853</u>	<u>329,167</u>	<u>301,631</u>	<u>27,536</u>	<u>346,686</u>	48.7%
BUDGET AMENDED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	22,560	5,211	4,922	289	17,349	23.1%
61400 BENEFITS	8,544	3,693	1,553	2,140	4,851	43.2%
TOTAL PERSONAL SERVICES	<u>31,104</u>	<u>8,904</u>	<u>6,475</u>	<u>2,429</u>	<u>22,200</u>	28.6%
62000 OPERATIONS						
62100 CONTRACT	16,856	15,752	71,933	(56,181)	1,104	93.5%
62200 SUPPLY	86,500	4,671	81,713	(77,042)	81,829	5.4%
62300 COMMUNICATION	-	1,435	1,555	(120)	(1,435)	
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	2,711	1,760	951	6,829	28.4%
TOTAL OPERATIONS	<u>117,896</u>	<u>31,403</u>	<u>159,947</u>	<u>(128,544)</u>	<u>86,493</u>	26.6%
TOTAL BUDGET AMENDED EXPENDITURES	<u>149,000</u>	<u>40,307</u>	<u>166,422</u>	<u>(126,115)</u>	<u>108,693</u>	27.1%
BUDGET AMENDED FUND						
03673 SMALL FEDERAL GRANTS	32,445	8,995	40,716	(31,721)	23,450	27.7%
03710 ANIMAL TRACEABILITY	149,000	31,312	125,706	(94,394)	117,688	21.0%
TOTAL BUDGET AMENDED FUNDING	<u>181,445</u>	<u>40,307</u>	<u>166,422</u>	<u>(126,115)</u>	<u>141,138</u>	22.2%

In FY 2016, the Animal Health is budgeted \$675,853 with 8.1 FTE funded with Per Capita Fees. The personal services budget is 55.2% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$52,878 higher than December 2014. Operations are 27.1% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$25,342 lower than December 2014. Travel includes a board approved out of state expense. Overall, Animal Health total expenditures were \$27,536 higher than the same period last year with 48.7% of the budget expended. In Budget Amended Federal Funds, Animal health has paid \$31,312 federal funds for animal traceability and \$8,995 for the Ultra High Frequency in our cooperative agreement.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: ANIMAL HEALTH DIVISION
PROGRAM: DESIGNATED SURVEILANCE AREA

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE		2.00				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	121,309	49,405	49,536	(131)	71,904	40.7%
61400 BENEFITS	43,849	17,578	17,742	(164)	26,271	40.1%
TOTAL PERSONAL SERVICES	165,158	66,983	67,278	(295)	98,175	40.6%
62000 OPERATIONS						
62100 CONTRACT	583,143	206,220	306,472	(100,252)	376,923	35.4%
62200 SUPPLY	4,188	655	2,393	(1,738)	3,533	15.6%
62300 COMMUNICATION	2,992	804	905	(101)	2,188	26.9%
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	625	447	178	(27)	104.5%
TOTAL OPERATIONS	598,301	209,570	313,151	(103,581)	388,731	35.0%
TOTAL EXPENDITURES	763,459	276,553	380,429	(103,876)	486,906	36.2%
BUDGETED FUNDS						
01100 GENERAL FUND	763,459	276,553	380,429	(103,876)	486,906	36.2%
TOTAL BUDGETED FUNDS	763,459	276,553	380,429	(103,876)	486,906	36.2%

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 40.6% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$295 lower than December 2014. Operations are 35.0% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$103,581 lower than December 2014. Overall, Designated Surveillance Area total expenditures were \$103,876 lower than the same period last year with 36.2% 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
DECEMBER 31, 2015**

DIVISION: ANIMAL HEALTH DIVISION
PROGRAM: ALTERNATIVE LIVESTOCK

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE		0.40				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	22,994	5,061	6,475	(1,414)	17,933	22.0%
61400 BENEFITS	8,367	1,850	2,241	(391)	6,517	22.1%
TOTAL PERSONAL SERVICES	31,361	6,911	8,716	(1,805)	24,450	22.0%
62000 OPERATIONS						
62100 CONTRACT	444	340	256	84	104	76.6%
62200 SUPPLY	311	787	491	296	(476)	253.1%
62300 COMMUNICATION	923	312	291	21	611	33.8%
62400 TRAVEL	-	260	-	260	(260)	
62800 OTHER EXPENSES	441	183	176	7	258	41.5%
TOTAL OPERATIONS	2,119	1,882	1,214	668	237	88.8%
TOTAL EXPENDITURES	33,480	8,793	9,930	(1,137)	24,687	26.3%
BUDGETED FUNDS						
02426 PER CAPITA FEE	33,480	8,793	9,930	(1,137)	24,687	26.3%
TOTAL BUDGETED FUNDS	33,480	8,793	9,930	(1,137)	24,687	26.3%

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 22.0% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$1,805 lower than December 2014. Operations are 88.8% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$668 higher than December 2014. Tags are the major contributor for supplies and the cost of tags doubled over last year. Overall, Alternative Livestock total expenditures were \$1,137 lower than the same period last year with 26.3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

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

BUDGET YEAR LAPSED:	50.4%
PAYROLL PERIODS COMPLETED:	46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
		Actual Expenses December FY 2016	Prior Year Actual Expenses December FY 2015			
FY 2016 Budget						
BUDGETED FTE		4.00				
HOUSE BILL 2 AND 13 APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	271,745	76,961	76,345	616	194,784	28.3%
61400 BENEFITS	111,154	30,184	28,631	1,553	80,970	27.2%
TOTAL PERSONAL SERVICES	382,899	107,145	104,976	2,169	275,754	28.0%
62000 OPERATIONS						
62100 CONTRACT	37,360	59,525	27,462	32,063	(22,165)	159.3%
62200 SUPPLY	43,855	7,257	4,356	2,901	36,598	16.5%
62300 COMMUNICATION	4,977	2,963	2,899	64	2,014	59.5%
62400 TRAVEL	12,524	7,258	5,966	1,292	5,266	58.0%
62500 RENT	80,067	59,540	60,740	(1,200)	20,527	74.4%
62700 REPAIR & MAINT	34,815	3,571	1,144	2,427	31,244	10.3%
62800 OTHER EXPENSES	47,901	22,807	23,950	(1,143)	25,094	47.6%
TOTAL OPERATIONS	261,499	162,921	126,517	36,404	98,578	62.3%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0.0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	-
68000 TRANSFERS						
68000 TRANSFERS	297,000	42,276	35,150	7,126	254,724	14.2%
TOTAL TRANSFERS	297,000	42,276	35,150	7,126	254,724	14.2%
TOTAL EXPENDITURES	954,398	312,342	266,643	45,699	642,056	32.7%
BUDGETED FUNDS						
03427 FEDERAL UMBRELLA PROGRAM	954,398	312,342	266,643	45,699	642,056	32.7%
TOTAL BUDGETED FUNDS	954,398	312,342	266,643	45,699	642,056	32.7%

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 28.0% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$2,169 higher than December 2014. Operations are 62.3% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$36,404 higher than December 2014. 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 \$45,699 higher than the same period last year with 32.7% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: MILK & EGG PROGRAM
PROGRAM: MILK & EGG - PROGRAM TOTAL

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

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

BUDGETED FTE 7.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	387,133	107,968	110,941	(2,973)	279,165	27.9%
61400 BENEFITS	156,251	44,401	44,768	(367)	111,850	28.4%
TOTAL PERSONAL SERVICES	543,384	152,369	155,709	(3,340)	391,015	28.0%
62000 OPERATIONS						
62100 CONTRACT	29,280	12,847	9,001	3,846	16,433	43.9%
62200 SUPPLY	60,310	5,976	5,777	199	54,334	9.9%
62300 COMMUNICATION	6,122	2,202	1,928	274	3,920	36.0%
62400 TRAVEL	11,445	5,166	5,053	113	6,279	45.1%
62500 RENT	10,482	2,018	2,418	(400)	8,464	19.3%
62700 REPAIR & MAINT	2,368	273	1,068	(795)	2,095	11.5%
62800 OTHER EXPENSES	11,928	5,850	3,407	2,443	6,078	49.0%
TOTAL OPERATIONS	131,935	34,332	28,652	5,680	97,603	26.0%
TOTAL	675,319	186,701	184,361	2,340	488,618	27.6%
BUDGETED FUNDS						
02262 EGG GRADING FEES	169,488	56,464	43,303	13,161	113,024	33.3%
02426 PER CAPITA FEE	55,000	-	-	-	55,000	
02701 MILK & EGG INSPECTION FEES	429,490	118,469	137,153	(18,684)	311,021	27.6%
03032 FEDERAL ANIMAL HEALTH	21,341	11,768	3,905	7,863	9,573	55.1%
TOTAL BUDGET FUNDING	675,319	186,701	184,361	2,340	488,618	27.6%

The Milk & Egg - Program Total is budgeted for \$675,319 and 7.5 FTE in FY 2016 funded mainly with Egg Grading Fees and Milk & Egg Inspection Fees. The personal services budget is 28.0% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$3,340 lower than December 2014. Operation expense budget is 26.0% expended with 50.4% of budget year lapsed. Operation expenses as of December 2015 was \$5,680 higher than December 2014. Overall, Milk & Egg Program total expenditures were \$2,340 higher than the same period last year with 27.6% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: MILK & EGG PROGRAM
PROGRAM: MILK AND EGG

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
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BUDGETED FTE 5.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	286,357	75,469	84,366	(8,897)	210,888	26.4%
61400 BENEFITS	116,789	31,415	34,467	(3,052)	85,374	26.9%
TOTAL PERSONAL SERVICES	403,146	106,884	118,833	(11,949)	296,262	26.5%
62000 OPERATIONS						
62100 CONTRACT	3,780	2,657	2,865	(208)	1,123	70.3%
62200 SUPPLY	59,310	5,441	5,593	(152)	53,869	9.2%
62300 COMMUNICATION	6,122	2,202	1,928	274	3,920	36.0%
62400 TRAVEL	8,945	5,166	5,053	113	3,779	57.8%
62500 RENT	10,482	2,018	2,418	(400)	8,464	19.3%
62700 REPAIR & MAINT	2,118	273	1,068	(795)	1,845	12.9%
62800 OTHER EXPENSES	11,928	5,596	3,300	2,296	6,332	46.9%
TOTAL OPERATIONS	102,685	23,353	22,225	1,128	79,332	22.7%
TOTAL	505,831	130,237	141,058	(10,821)	375,594	25.7%
BUDGETED FUNDS						
02426 PER CAPITA FEE	55,000	-	-	-	55,000	0.0%
02701 MILK & EGG INSPECTION FEES	429,490	118,469	137,153	(18,684)	311,021	27.6%
03032 FEDERAL ANIMAL HEALTH	21,341	11,768	3,905	7,863	9,573	55.1%
TOTAL BUDGET FUNDING	505,831	130,237	141,058	(10,821)	375,594	25.7%

The Milk And Egg inspection program is budgeted for \$505,831 and 5 FTE in FY 2016. It is funded with Per Capita Fee of \$55,000, Milk & Egg Inspection Fees of \$429,490, and Federal Animal Health of \$21,341. The personal services budget is 26.5% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$11,949 lower than December 2014. Operations are 22.7% expended with 50.4% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of December 2015 were \$1,128 higher than December 2014. Total Milk And Egg expenditures were \$10,821 lower than the same period last year with 25.7% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: MILK & EGG PROGRAM
PROGRAM: MILK AND EGG - EGG GRADING PROGRAM

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE		2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES						
61000 PERSONAL SERVICES						
61100 SALARIES	100,776	32,499	26,575	5,924	68,277	32.2%
61400 BENEFITS	39,462	12,986	10,301	2,685	26,476	32.9%
TOTAL PERSONAL SERVICES	140,238	45,485	36,876	8,609	94,753	32.4%
62000 OPERATIONS						
62100 CONTRACT	25,500	10,190	6,136	4,054	15,310	40.0%
62200 SUPPLY	1,000	535	184	351	465	53.5%
62400 TRAVEL	2,500	-	-	-	2,500	0.0%
62700 REPAIR & MAINT	250	-	-	-	250	0.0%
62800 OTHER EXPENSES	-	254	107	147	(254)	
TOTAL OPERATIONS	29,250	10,979	6,427	4,552	18,271	37.5%
TOTAL	169,488	56,464	43,303	13,161	113,024	33.3%
BUDGETED FUNDS						
02262 EGG GRADING	169,488	56,464	43,303	13,161	113,024	33.3%
TOTAL BUDGET FUNDING	169,488	56,464	43,303	13,161	113,024	33.3%

The Milk And Egg - Egg Grading Program is budgeted for \$169,488 and 2.5 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 32.4% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$8,609 higher than December 2014. Operations are 37.5% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$4,552 higher than December 2014. Overall, Milk And Egg - Egg Grading Program total expenditures were \$13,161 higher than the same period last year with 33.3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: BRANDS ENFORCEMENT DIVISION
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

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 December FY 2016	Prior Year Actual Expenses December FY 2015			

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	2,017,038	815,180	855,110	(39,930)	1,201,858	40.4%
61200 OVERTIME	65,730	50,273	42,455	7,818	15,457	76.5%
61400 BENEFITS	956,819	384,638	404,604	(19,966)	572,181	40.2%
TOTAL PERSONAL SERVICES	3,039,587	1,250,091	1,302,169	(52,078)	1,789,496	41.1%
62000 OPERATIONS						
62100 CONTRACT	74,231	60,822	47,630	13,192	13,409	81.9%
62200 SUPPLY	152,091	56,330	71,191	(14,861)	95,761	37.0%
62300 COMMUNICATION	75,101	31,372	32,298	(926)	43,729	41.8%
62400 TRAVEL	30,691	9,109	18,512	(9,403)	21,582	29.7%
62500 RENT	33,245	12,831	8,538	4,293	20,414	38.6%
62600 UTILITIES	11,969	6,500	11,700	(5,200)	5,469	54.3%
62700 REPAIR & MAINT	42,820	17,302	12,441	4,861	25,518	40.4%
62800 OTHER EXPENSES	71,244	29,191	27,251	1,940	42,053	41.0%
TOTAL OPERATIONS	491,392	223,457	229,561	(6,104)	267,935	45.5%
68000 TRANSFERS						
68000 TRANSFERS	129,000	-	-	-	129,000	0.0%
TOTAL TRANSFERS	129,000	-	-	-	129,000	0.0%
TOTAL	3,659,979	1,473,548	1,531,730	(58,182)	2,186,431	40.3%
BUDGETED FUNDS						
02425 BRAND INSPECTION FEES	2,485,319	1,472,667	1,501,804	(29,137)	1,012,652	59.3%
02426 PER CAPITA FEES	1,174,660	881	29,926	(29,045)	1,173,779	0.1%
TOTAL BUDGET FUNDING	3,659,979	1,473,548	1,531,730	(58,182)	2,186,431	40.3%

Brands Enforcement is budgeted for \$3,659,979 and 53.11 FTE in FY 2016. It is funded with Brand Inspection Fees of \$2,485,319 and Per Capita Fees of \$1,174,660. Personal services budget is 41.1% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$52,078 lower than December 2014. Overtime is budgeted for \$65,730 and is 76.5% expended. Overtime expense as of December 2015 was \$7,818 higher than December 2014. Operations are 45.5% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$6,104 lower than December 2014. In contract services, \$24,530 has been spent for temporary employees. Brands Enforcements pays the markets an annual fee for utilities. The agreement for FY 2016 was considerably less than the amounts paid in FY 2015. No more utilities expenditures are expected for FY 2016. Overall, Brands Enforcement total expenditures were \$58,182 lower than the same period last year with 40.3% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
DECEMBER 31, 2015**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 50.4%
PAYROLL PERIODS COMPLETED: 46.2%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses December FY 2016	Same Period Prior Year Actual Expenses December 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

61000 PERSONAL SERVICES						
61100 SALARIES	880,173	337,233	317,719	19,514	542,940	38.3%
61400 BENEFITS	417,448	167,065	149,062	18,003	250,383	40.0%
TOTAL PERSONAL SERVICES	1,297,621	504,298	466,781	37,517	793,323	38.9%
62000 OPERATIONS						
62100 CONTRACT	30,071	18,461	13,751	4,710	11,610	61.4%
62200 SUPPLY	10,565	3,130	4,753	(1,623)	7,435	29.6%
62300 COMMUNICATION	10,302	4,697	3,794	903	5,605	45.6%
62400 TRAVEL	44,683	14,135	17,648	(3,513)	30,548	31.6%
62500 RENT	96,999	37,209	38,045	(836)	59,790	38.4%
62700 REPAIR & MAINT	18,049	2,047	2,198	(151)	16,002	11.3%
62800 OTHER EXPENSES	202,461	100,312	39,256	61,056	102,149	49.5%
TOTAL OPERATIONS	413,130	179,991	119,445	60,546	233,139	43.6%
TOTAL EXPENDITURES	1,710,751	684,289	586,226	98,063	1,026,462	40.0%
BUDGETED FUNDS						
01100 GENERAL FUND	888,580	343,017	296,797	46,220	545,563	38.6%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0.0%
03209 MEAT & POULTRY INSPECTION FEES	816,453	341,272	289,429	51,843	475,181	41.8%
TOTAL BUDGET FUNDING	1,710,751	684,289	586,226	98,063	1,026,462	40.0%

Meat Inspection is budgeted for \$1,710,751 and 22.5 FTE in FY 2016. It is funded with General Fund of \$888,580, Animal Health Fees of \$5,718, and Meat & Poultry Inspection Fees of \$816,453. Personal services budget is 38.9% expended with 46.2% of payrolls complete. Personal services expended as of December 2015 was \$37,517 higher than December 2014. Operations are 43.6% expended with 50.4% of the budget year lapsed. Operation expenses as of December 2015 were \$60,546 higher than December 2014. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$98,063 higher than the same period last year with 40.0% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
FY 2016 SIGNIFICANT EMPLOYEE PAYOUTS
THROUGH DECEMBER 2015**

<u>DIVISION/PROGARM</u>	<u>FUND</u>	<u>AMOUNT</u>
Central Services	Per Capita	\$129,806
Diagnostic Lab	Per Capita	\$66,506
Brands	Per Capita	\$62,106
Total Payouts to Date		\$258,418

Notes: These are the significant costs of department payouts from terminating employees through December 2015. These costs are in excess of existing budget authority. Typically, a request is made for contingency authority from the budget office toward fiscal year end. The department needs the revenue to cover the payout authority. The per capita fee revenue needed for obligations to date is \$258,418.

DEPARTMENT OF LIVESTOCK STATE SPECIAL REVENUE COMPARISON FY 2016

			Total FY 2014 Received	Total FY2015 Received	FY 2015 as of December 31, 2014	FY 2016 as of December 31, 2015	Difference December 31, FY15 & FY16
Fund	Acct	Description					
02425 Brands							
	501709	New Brands & Transfers	\$ 80,482	\$ 122,567	\$ 97,530	\$ 67,821	\$ (29,709)
	501710	Duplicate Certificate	8,409	8,663	4,443	4,470	27
	501711	Re-Recorded Brands	464,704	464,704	464,704	464,704	-
	501712	Market License	7,847	11,356	3,355	5,930	2,575
	501713	Hide Buyers License	25	65	55	5	(50)
	501714	Security Interest Filing Fee	37,586	56,947	45,650	26,834	(18,816)
	501715	Livestock Dealers License	5,335	95,286	7,826	7,511	(315)
	501717	Mortgage Terminations	-	-	-	5,250	5,250
	501720	Non Refundable Brands Fee	1,350	1,600	700	327	(373)
	501721	Sheep Permit	517	791	560	596	36
	501722	Grazing Permit	7,910	15,172	1,290	2,431	1,141
	501723	Domestic Bison Trnsport Permit	37	60	39	33	(6)
	520230	Bad Debt Collection Fee	125	200	100	100	-
	520406	Local Inspections	267,535	316,447	137,732	172,907	35,175
	520407	Market Inspection Fees	1,112,065	1,275,216	705,224	819,176	113,952
	521011	Country Stock Estray Fees	3,011	1,950	1,250	793	(457)
	521022	Administrative Fees - Beef Council	7,475	8,202	8,202	6,298	(1,904)
	521200	Brand History	50	-	-	-	-
	522040	Misc Reimbursement	37	-	-	-	-
	530025	STIP Participant Earnings	4,655	4,247	1,408	3,911	2,503
	531644	STIP Security Lending Gross Earning	-	14	-	-	-
	551005	Copy Serv/Misc Serv	-	51	51	204	153
	554016	Brand Books	3,865	3,792	2,182	1,288	(894)
	554018	I & C Reimbursement	-	214	214	-	(214)
	582845	Abandoned Property Trfr-Nb	52,087	52,497	-	-	-
	583201	Gov FA Disp Proceeds	4,949	8,622	-	7,182	7,182
	585106	Misc Revenues-Nonbudgeted	328	-	-	559	559
	585031	Restitution	-	33,068	-	400	400
		Total Brands Division Revenue	\$2,070,384	\$2,481,731	\$ 1,482,514	\$ 1,598,730	\$116,216
02426 Per Capita							
	501718	Alternative Livestock	\$ 2,550	\$ 2,660	\$ 60	\$ 50	\$ (10)
	512301	Livestock Taxes - Other	4,383,565	4,467,907	4,287,514	4,380,067	92,553
	522029	Non Federal Ind Cost Recovery	98,708	99,983	41,660	77,575	35,915
	530025	STIP Participant Earnings	1,960	925	54	672	618
	552061	Miscellaneous	-	(416)	3,153	43	(3,110)
	584075	CSD Draws - Federal	112,012	194,537	45,648	78,453	32,805
		Total Per Capita Fee Revenue	\$ 4,598,795	\$ 4,765,596	\$ 4,378,089	\$ 4,536,860	\$ 158,771
02427 Animal Health							
	501716	Aerial Hunting Permits	\$ 1,250	\$ 800	\$ -	\$ 400	\$ 400
	504205	Meat Depot License - Meat	7,250	7,025	5,350	5,250	(100)
	520405	Laboratory Fees	997,344	1,028,879	368,690	402,834	34,144
	522001	Loss & Damage Recovery	-	137	-	-	-
	545004	Fines, Penalties, Forfeitures	3,214	1,465	485	102	(383)
	552050	Books	8,328	12,824	8,016	9,061	1,045
	552052	Other	130	278	46	161	115
	552061	Miscellaneous	8,819	26,587	3,817	5,083	1,266
		Total Animal Health Revenue	\$ 1,026,335	\$ 1,077,995	\$ 386,404	\$ 422,891	\$ 36,487
02701 Milk and Egg Inspection							
	512151	Inspectors Assessment	\$ 384,167	398,463	\$ 211,995	\$ 186,991	\$ (25,004)
		Total Milk and Egg Inspection	\$ 384,167	\$ 398,463	\$ 211,995	\$ 186,991	\$ (25,004)
		Combined Grand Total Revenue	\$ 8,079,681	\$ 8,723,785	\$ 6,459,002	\$ 6,745,472	\$ 286,470

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.

In prior periods (October 2015 and earlier), account 522040-PCR and Other Testing revenue was reported separately from account 52040-Laboratory Fees. Both accounts are laboratory fees and are now being combined into account 52040-Laboratory Fees.

MONTANA DEPARTMENT OF LIVESTOCK
Unearned Revenue In Brand Fund As Of 01/07/2016

	Fund Impact
Fund 02425 (Brands) Required Deferrals and Cash/Investments Achieved	
Required Deferrals:	
Rerecord	\$ (2,788,225)
New Brands and Transfers	\$ (735,403)
Mortgage Renewal	\$ (92,195)
Total Deferrals required In Brands Fund	\$ (3,615,823)
Invested Deferrals (STIP Investment) as of : 01/07/2016	<u>\$ 3,495,449</u>
Difference Between Required and Invested Deferrals:	\$ (120,374)
<hr style="border-top: 1px dashed black;"/>	
Brand Fund Cash 01/07/2016	\$ 925,825
Required Deferred Revenue Net of STIP and Available Cash on 01/07/2016	<u>\$ 805,451</u>

MCA 17-8-107 (2) provides "no agency, including any unit of the university system, may expend deferred revenue for the current fiscal year operations. "The amount of deferrals required in the brands Division is \$3,615,823, which is the sum of the rerecord, new brands and transfers and mortgage renewals listed in the chart above. As of 01/07/2016 the STIP investment recorded in SABHRS was \$3,495,449. The difference between the required deferral and investment is (\$120,374). At 01/07/2016 the brands cash available was \$925,825. Per the MCA above, STIP and Cash are \$805,451 more than the required amount.

**DEPARTMENT OF LIVESTOCK
SFY2016
PREDATOR CONTROL - THREE COUNTY ALLOCATION**

Budgeted	\$350,000
Less Helicopter Insurance	<u>\$27,298</u>
	\$322,702

Total Per Capita Fee Billed Three Counties:	\$423,198	
Less 2% DOR Collection Charge	<u>\$8,464</u>	
Total Billed Less DOR 2%		\$414,734

Statewide Per Capita Fee Billed	\$4,886,755	
Less 2% DOR Collection Charge	<u>\$97,735</u>	
Total Statewide Less 2% DOR		\$4,789,020

Three County Rate \$414,734 divided by \$4,789,020 8.7%

Allocation			
Total Allocation =	8.7% times	\$322,702	\$28,075

County Allocation Total Allocation to County

	Base	% of Billed	Allocation	Adjustment
Powder River	\$28,075	40.26%	\$11,303	
Carter	\$28,075	38.52%	\$10,813	
Richland	\$28,075	21.22%	\$5,958	
			<u>\$28,075</u>	
Total Allocation after Adjustment		100.00%		\$28,075

MILK INSPECTION & MILK LAB ASSESSMENT - ALTERNATIVES

Fiscal Year 2017

Licensee Type	Current Rule			Min/Max Proposed by MAR 32-15-268, with adjustment to assessment rate			Possible Alternative		
	Minimum (\$/month)	Maximum (\$/month)	Assessment Rate (\$/cwt)	Minimum (\$/month)	Maximum (\$/month)	Assessment Rate (\$/cwt)	Minimum (\$/month)	Maximum (\$/month)	Assessment Rate (\$/cwt)
Dairy	\$50	\$1,050	\$0.1550	\$225	\$950	\$0.1450	\$125	\$1,050	\$0.1625
Plant	\$0	\$0	\$0.0000	\$725	\$2,850	\$0.1450	\$350	\$2,850	\$0.1625
Estimated Assessment Revenue			\$370,337			\$521,276			\$518,235
Estimated Expenditures			(\$517,752)			(\$517,752)			(\$517,752)
Assessment Revenue Surplus (Shortfall)			(\$147,415)			\$3,524			\$483

1. Does not assess processors (plants)
2. Does not provide sufficient revenues for program

1. Implements fee on processors
2. Adjusts minimum assessment (50% of ave. cost)
3. Adjusts maximum (200% of ave. cost)
4. Adjusts rate to FY2017 Revenue needs
5. Four entities experiencing significant econ impact

1. Implements fee on processors
2. Decreases minimum assessments for prod & proc
3. Does not change max assessment for large dairies
4. Adjusts rate to FY2017 Revenue needs
5. Three entities experiencing smaller significant econ impact

Discussion of Milk Inspection & Milk Lab Assessment

Without additional revenue, the Milk & Egg Bureau cannot fulfill its mission.

Comments received as of January 5th have opposed a near doubling of the assessment, even if proposed on a temporary basis, to meet the budget for the program for FY2016.

Possible alternative provides sufficient revenue for FY2017, while addressing a number of concerns voiced by the public.