

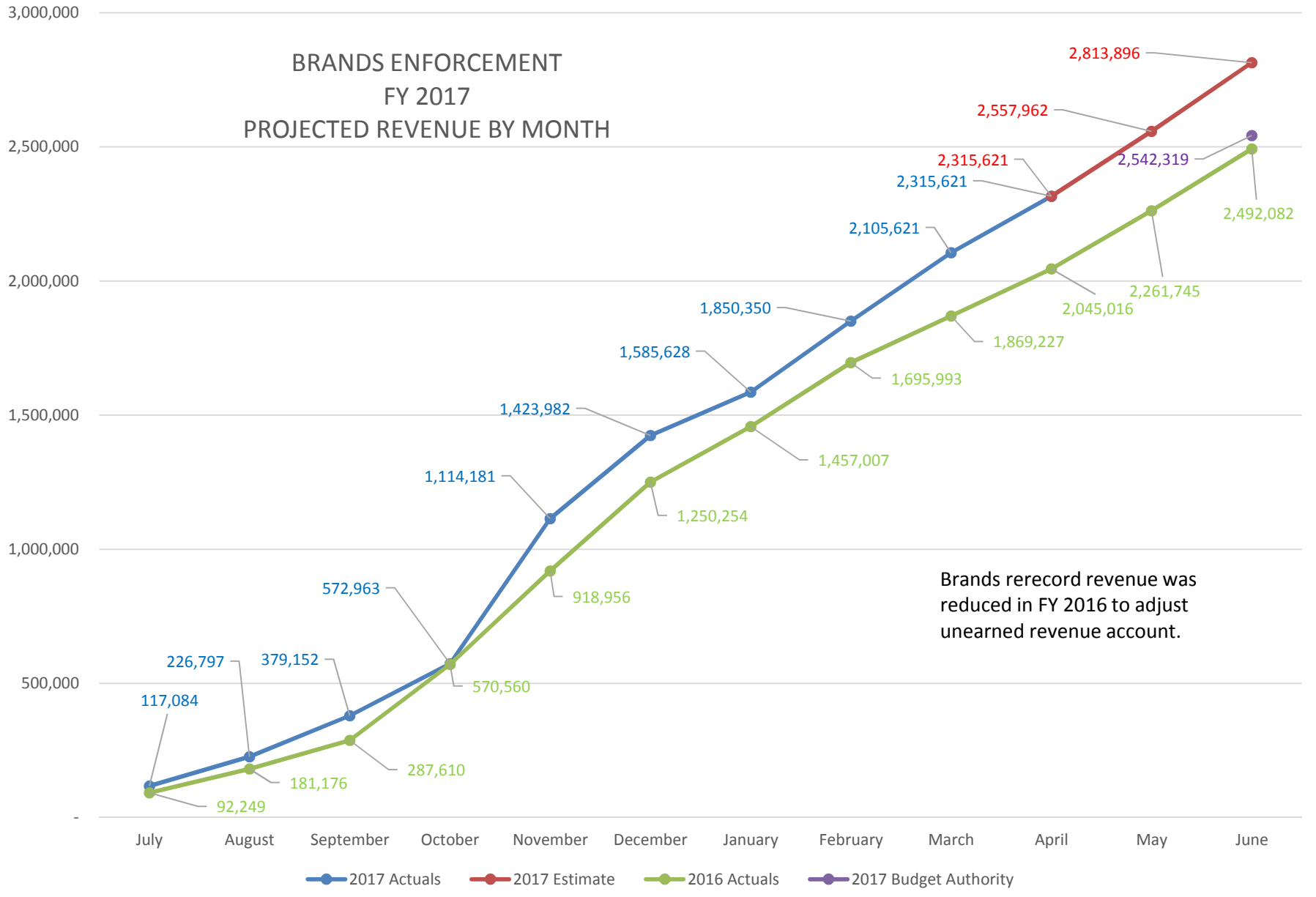
**DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE COMPARISON FY 2017**

	FY 2016 as of April 30, 2016	FY 2017 as of April 30, 2017	Difference April 30, FY16 & FY17	Budgeted Revenue FY 2017
Fund Description				
02425 Brands				
New Brands & Transfers	\$ 98,393	\$ 169,671	\$ 71,278	\$ 213,000
Re-Recorded Brands	193,629	387,258	193,629	464,704
Security Interest Filing Fee	32,321	32,525	204	53,000
Livestock Dealers License	10,136	13,057	2,921	45,000
Local Inspections	273,182	249,535	(23,647)	267,533
Market Inspection Fees	1,367,464	1,393,784	26,320	1,394,467
Investment Earnings	9,257	19,697	10,440	3,000
Other Revenues	60,656	50,094	(10,562)	101,615
Total Brands Division Revenue	\$ 2,045,038	\$ 2,315,621	\$ 270,583	\$ 2,542,319
02426 Per Capita Fee				
Livestock Taxes - Per Capita Fees	\$ 4,623,410	\$ 4,851,513	\$ 228,103	\$ 4,555,000
Non Federal Indirect Cost Recovery	121,680	126,781	5,101	95,000
Federal Indirect Cost Recovery	167,236	120,873	(46,363)	95,000
Investment Earnings	2,775	33,163	30,388	1,000
Other Revenues	914	1,789	875	10,822
Total Per Capita Fee Revenue	\$ 4,916,015	\$ 5,134,119	\$ 218,104	\$ 4,756,822
02427 Animal Health				
Laboratory Fees	\$ 724,468	\$ 734,298	\$ 9,830	\$ 1,037,000
Finance Charges	1,202	571	(631)	-
Books	10,195	6,522	(3,673)	-
Animal Health Licenses & Permits	7,125	8,252	1,127	25,000
Other Revenues	17,474	4,864	(12,610)	23,630
Total Animal Health Revenue	\$ 760,464	\$ 754,507	\$ (5,957)	\$ 1,085,630
02701 Milk Inspection				
Inspectors Assessment	\$ 310,912	\$ 313,913	\$ 3,001	\$ 555,000
Total Milk Inspection	\$ 310,912	\$ 313,913	\$ 3,001	\$ 555,000
Combined State Special Revenue Total	\$ 8,032,429	\$ 8,518,160	\$ 485,731	\$ 8,939,771

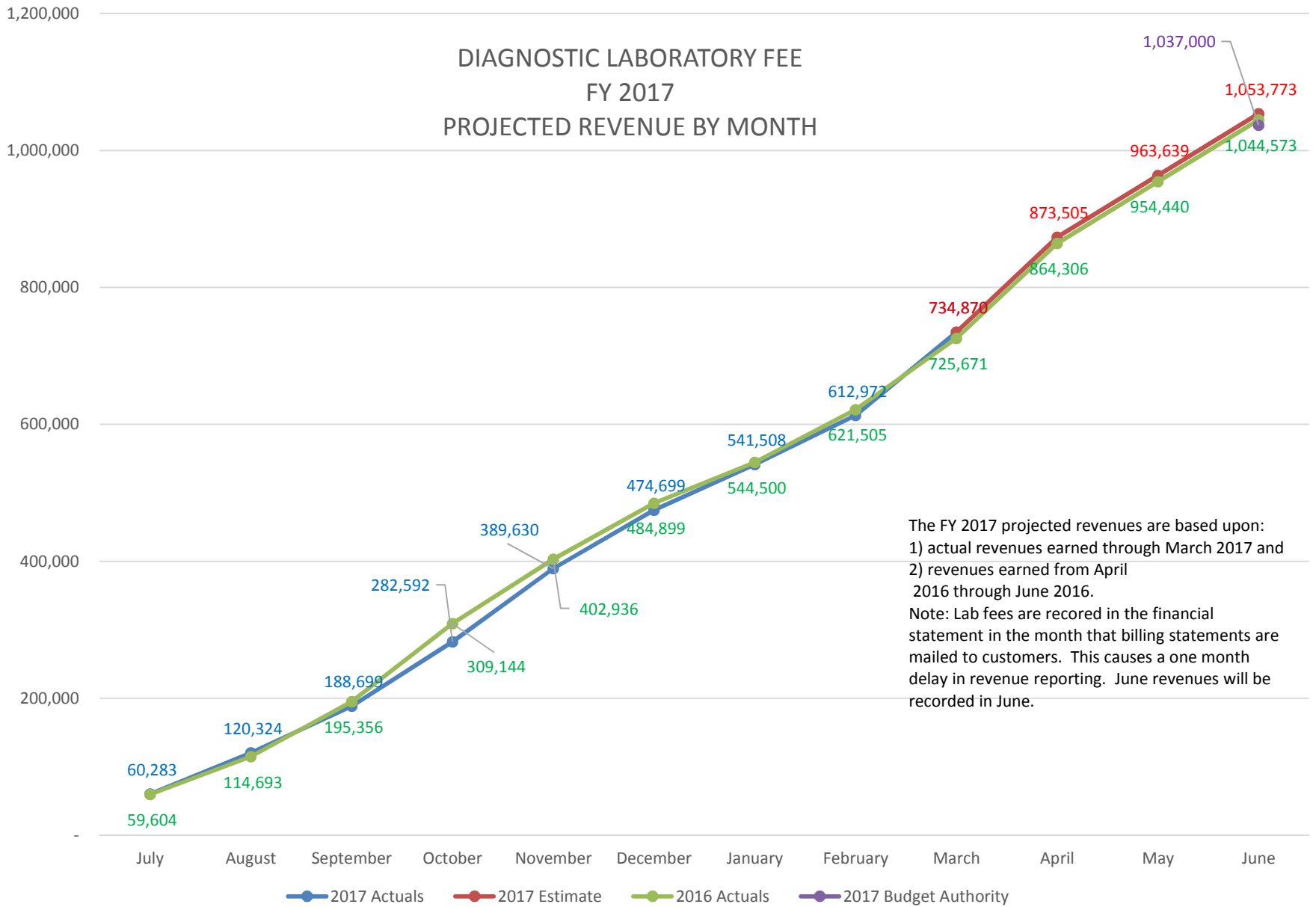
The federal indirect cost recovery rate is significantly lower in FY 2017 than FY 2016.

Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$734,298 are for the period ending March 2017. At fiscal year end, however, revenues earned in June will be recorded in FY 2017.

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



**DIAGNOSTIC LABORATORY FEE
FY 2017
PROJECTED REVENUE BY MONTH**



**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
--	---	---	-------------------------------	-------------------	-----------------------------------

BUDGETED FTE 135.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 4,470,002	\$ 1,394,103	\$ 5,864,105	\$ 6,342,649	\$ 478,544
61200 OVERTIME	96,038	-	96,038	65,730	(30,308)
61300 OTHER/PER DIEM	3,850	1,900	5,750	8,200	2,450
61400 BENEFITS	2,017,288	615,492	2,632,780	2,690,434	57,654
TOTAL PERSONAL SERVICES	<u>6,587,178</u>	<u>2,011,495</u>	<u>8,598,673</u>	<u>9,107,013</u>	<u>508,340</u>
62000 OPERATIONS					
62100 CONTRACT	974,356	196,112	1,170,468	1,302,248	131,780
62200 SUPPLY	497,763	268,598	766,361	796,673	30,312
62300 COMMUNICATION	152,519	61,521	214,040	212,184	(1,856)
62400 TRAVEL	114,593	31,804	146,397	173,017	26,620
62500 RENT	340,047	98,483	438,530	450,298	11,768
62600 UTILITIES	42,300	10,728	53,028	52,614	(414)
62700 REPAIR & MAINT	118,635	38,540	157,175	176,314	19,139
62800 OTHER EXPENSES	376,285	150,428	526,713	530,323	3,610
TOTAL OPERATIONS	<u>2,616,498</u>	<u>856,214</u>	<u>3,472,712</u>	<u>3,693,671</u>	<u>220,959</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	<u>-</u>	<u>9,395</u>	<u>9,395</u>	<u>13,000</u>	<u>3,605</u>
68000 TRANSFERS					
68000 TRANSFERS	155,704	237,560	393,264	513,481	120,217
TOTAL TRANSFERS	<u>155,704</u>	<u>237,560</u>	<u>393,264</u>	<u>513,481</u>	<u>120,217</u>
69000 CAPITAL LEASES					
69000 LEASES	11,799	3,459	15,258	19,967	4,709
TOTAL LEASES	<u>11,799</u>	<u>3,459</u>	<u>15,258</u>	<u>19,967</u>	<u>4,709</u>
TOTAL EXPENDITURES	<u>\$ 9,371,179</u>	<u>\$ 3,118,123</u>	<u>\$ 12,489,302</u>	<u>\$ 13,347,132</u>	<u>\$ 857,830</u>

BUDGETED FUNDS

01100 GENERAL FUND	\$ 2,028,029	\$ 795,312	\$ 2,823,341	\$ 2,716,065	\$ (107,276)
02262 SHIELDED EGG GRADING FEES	111,881	36,523	148,404	280,060	131,656
02425 BRAND INSPECTION FEES	2,536,250	6,069	2,542,319	2,542,319	-
02426 PER CAPITA FEE	2,100,434	1,528,972	3,629,406	4,270,971	641,565
02427 ANIMAL HEALTH	1,028,752	13,966	1,042,718	1,042,718	-
02701 MILK INSPECTION FEES	216,699	75,704	292,403	338,537	46,134
02817 MILK CONTROL	214,122	57,577	271,699	284,372	12,673
03209 MEAT & POULTRY INSPECTION	668,203	210,177	878,380	827,163	(51,217)
03032-1 NATIONAL LAB NETWORK	53,782	5,651	59,433	59,433	-
03032-2 SHELL EGG FEDERAL INSPECTION FEE	13,798	4,291	18,089	21,341	3,252
03427 FEDERAL UMBRELLA PROGRAM	399,229	383,881	783,110	964,153	181,043
TOTAL BUDGETED FUNDS	<u>\$ 9,371,179</u>	<u>\$ 3,118,123</u>	<u>\$ 12,489,302</u>	<u>\$ 13,347,132</u>	<u>\$ 857,830</u>

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

The personal services projections include SB 418 pay plan increase.

MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
APRIL 30, 2017

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 13.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 543,079	\$ 160,062	\$ 703,141	\$ 701,117	\$ (2,024)
61300 OTHER/PER DIEM	2,150	1,000	3,150	4,600	1,450
61400 BENEFITS	214,658	67,527	282,185	278,194	(3,991)
TOTAL PERSONAL SERVICES	<u>759,887</u>	<u>228,589</u>	<u>988,476</u>	<u>983,911</u>	<u>(4,565)</u>
62000 OPERATIONS					
62100 CONTRACT	79,528	32,684	112,212	169,758	57,546
62200 SUPPLY	51,534	50,871	102,405	115,039	12,634
62300 COMMUNICATION	14,113	5,404	19,517	32,640	13,123
62400 TRAVEL	11,213	3,757	14,970	26,045	11,075
62500 RENT	116,332	52,559	168,891	158,121	(10,770)
62700 REPAIR & MAINT	601	168	769	12,761	11,992
62800 OTHER EXPENSES	10,200	3,435	13,635	19,637	6,002
TOTAL OPERATIONS	<u>283,521</u>	<u>148,878</u>	<u>432,399</u>	<u>534,001</u>	<u>101,602</u>
68000 TRANSFERS					
68000 TRANSFERS	95,326	938	96,264	87,481	(8,783)
TOTAL TRANSFERS	<u>95,326</u>	<u>938</u>	<u>96,264</u>	<u>87,481</u>	<u>(8,783)</u>
TOTAL EXPENDITURES	<u><u>\$ 1,138,734</u></u>	<u><u>\$ 378,405</u></u>	<u><u>\$ 1,517,139</u></u>	<u><u>\$ 1,605,393</u></u>	<u><u>\$ 88,254</u></u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 1,138,734	\$ 378,405	\$ 1,517,139	\$ 1,605,393	\$ 88,254
TOTAL BUDGETED FUNDS	<u><u>\$ 1,138,734</u></u>	<u><u>\$ 378,405</u></u>	<u><u>\$ 1,517,139</u></u>	<u><u>\$ 1,605,393</u></u>	<u><u>\$ 88,254</u></u>

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

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
--	---	---	-------------------------------	-------------------	-----------------------------------

BUDGETED FTE	1.00				
---------------------	------	--	--	--	--

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 44,978	\$ 13,834	\$ 58,812	\$ 58,854	\$ 42
61300 OTHER/PER DIEM	400	650	1,050	1,650	600
61400 BENEFITS	17,756	5,624	23,380	20,769	(2,611)
TOTAL PERSONAL SERVICES	63,134	20,108	83,242	81,273	(1,969)
62000 OPERATIONS					
62100 CONTRACT	844	201	1,045	866	(179)
62200 SUPPLY	572	266	838	1,420	582
62300 COMMUNICATION	2,057	711	2,768	3,000	232
62400 TRAVEL	1,764	1,602	3,366	5,160	1,794
62500 RENT	4,132	1,866	5,998	5,500	(498)
62700 REPAIR & MAINT	23	4	27	150	123
62800 OTHER EXPENSES	732	116	848	1,000	152
TOTAL OPERATIONS	10,124	4,766	14,890	17,096	2,206
TOTAL EXPENDITURES	\$ 73,258	\$ 24,874	\$ 98,132	\$ 98,369	\$ 237
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 73,258	\$ 24,874	\$ 98,132	\$ 98,369	\$ 237
TOTAL BUDGETED FUNDS	\$ 73,258	\$ 24,874	\$ 98,132	\$ 98,369	\$ 237

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION TO YEAR-END ACTUAL EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
--	---	---	-------------------------------	-------------------	-----------------------------------

BUDGETED FTE	3.00
---------------------	------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 127,799	\$ 33,628	\$ 161,427	\$ 162,656	\$ 1,229
61300 OTHER/PER DIEM	1,300	250	1,550	1,950	400
61400 BENEFITS	50,938	11,711	62,649	57,538	(5,111)
TOTAL PERSONAL SERVICES	<u>180,037</u>	<u>45,589</u>	<u>225,626</u>	<u>222,144</u>	<u>(3,482)</u>
62000 OPERATIONS					
62100 CONTRACT	13,719	4,148	17,867	29,575	11,708
62200 SUPPLY	2,383	823	3,206	3,652	446
62300 COMMUNICATION	2,942	964	3,906	4,347	441
62400 TRAVEL	5,180	1,931	7,111	11,341	4,230
62500 RENT	6,778	2,222	9,000	8,870	(130)
62700 REPAIR & MAINT	147	127	274	508	234
62800 OTHER EXPENSES	2,936	1,773	4,709	3,935	(774)
TOTAL OPERATIONS	<u>34,085</u>	<u>11,988</u>	<u>46,073</u>	<u>62,228</u>	<u>16,155</u>
TOTAL EXPENDITURES	<u>\$ 214,122</u>	<u>\$ 57,577</u>	<u>\$ 271,699</u>	<u>\$ 284,372</u>	<u>\$ 12,673</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 214,122	\$ 57,577	\$ 271,699	\$ 284,372	\$ 12,673
TOTAL BUDGETED FUNDS	<u>\$ 214,122</u>	<u>\$ 57,577</u>	<u>\$ 271,699</u>	<u>\$ 284,372</u>	<u>\$ 12,673</u>

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
--	---	---	-------------------------------	-------------------	-----------------------------------

BUDGETED FTE 20.01

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 660,339	\$ 234,911	\$ 895,250	\$ 898,196	\$ 2,946
61400 BENEFITS	290,785	107,195	397,980	410,586	12,606
TOTAL PERSONAL SERVICES	<u>951,124</u>	<u>342,106</u>	<u>1,293,230</u>	<u>1,308,782</u>	<u>15,552</u>
62000 OPERATIONS					
62100 CONTRACT	55,992	26,349	82,341	88,767	6,426
62200 SUPPLY	315,599	154,175	469,774	436,401	(33,373)
62300 COMMUNICATION	25,427	10,852	36,279	28,541	(7,738)
62400 TRAVEL	7,109	232	7,341	6,012	(1,329)
62500 RENT	1,771	454	2,225	7,949	5,724
62600 UTILITIES	32,940	10,009	42,949	40,483	(2,466)
62700 REPAIR & MAINT	84,525	10,551	95,076	67,354	(27,722)
62800 OTHER EXPENSES	89,781	22,522	112,303	126,149	13,846
TOTAL OPERATIONS	<u>613,144</u>	<u>235,144</u>	<u>848,288</u>	<u>801,656</u>	<u>(46,632)</u>
69000 CAPITAL LEASES					
69000 LEASES	11,799	3,459	15,258	19,967	4,709
TOTAL LEASES	<u>11,799</u>	<u>3,459</u>	<u>15,258</u>	<u>19,967</u>	<u>4,709</u>
TOTAL EXPENDITURES	<u>\$ 1,576,067</u>	<u>\$ 580,709</u>	<u>\$ 2,156,776</u>	<u>\$ 2,130,405</u>	<u>\$ (26,371)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 364,607	\$ 398,563	\$ 763,170	\$ 763,170	\$ -
02426 PER CAPITA FEE	128,926	168,247	297,173	270,802	(26,371)
02427 ANIMAL HEALTH LAB FEES	1,028,752	8,248	1,037,000	1,037,000	-
03032-1 FEDERAL NATIONAL LAB NETWORK	53,782	5,651	59,433	59,433	-
TOTAL BUDGET FUNDING	<u>\$ 1,576,067</u>	<u>\$ 580,709</u>	<u>\$ 2,156,776</u>	<u>\$ 2,130,405</u>	<u>\$ (26,371)</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
--	---	---	-------------------------------	-------------------	-----------------------------------

BUDGETED FTE	1.50
---------------------	------

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 46,156	\$ 17,844	\$ 64,000	\$ 65,730	\$ 1,730
61400 BENEFITS	20,973	6,583	27,556	27,037	(519)
TOTAL PERSONAL SERVICES	<u>67,129</u>	<u>24,427</u>	<u>91,556</u>	<u>92,767</u>	<u>1,211</u>
62000 OPERATIONS					
62100 CONTRACT	4,908	542	5,450	7,100	1,650
62200 SUPPLY	27,267	8,446	35,713	33,127	(2,586)
62300 COMMUNICATION	715	311	1,026	1,000	(26)
62400 TRAVEL	1,406	335	1,741	1,500	(241)
62500 RENT	-	58	58	-	(58)
62600 UTILITIES	2,860	719	3,579	-	(3,579)
62700 REPAIR & MAINT	6,343	4,564	10,907	8,300	(2,607)
62800 OTHER EXPENSES	7,378	2,120	9,498	3,100	(6,398)
TOTAL OPERATIONS	<u>50,877</u>	<u>17,095</u>	<u>67,972</u>	<u>54,127</u>	<u>(13,845)</u>
TOTAL EXPENDITURES	<u>\$ 118,006</u>	<u>\$ 41,522</u>	<u>\$ 159,528</u>	<u>\$ 146,894</u>	<u>\$ (12,634)</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 118,006	\$ 41,522	\$ 159,528	\$ 146,894	\$ (12,634)
TOTAL BUDGETED FUNDS	<u>\$ 118,006</u>	<u>\$ 41,522</u>	<u>\$ 159,528</u>	<u>\$ 146,894</u>	<u>\$ (12,634)</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	8.50				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 328,893	\$ 91,696	\$ 420,589	\$ 413,788	\$ (6,801)
61400 BENEFITS	130,264	38,873	169,137	167,215	(1,922)
TOTAL PERSONAL SERVICES	<u>459,157</u>	<u>130,569</u>	<u>589,726</u>	<u>581,003</u>	<u>(8,723)</u>
62000 OPERATIONS					
62100 CONTRACT	23,348	6,679	30,027	76,314	46,287
62200 SUPPLY	13,374	2,614	15,988	13,011	(2,977)
62300 COMMUNICATION	27,917	12,161	40,078	37,423	(2,655)
62400 TRAVEL	8,695	504	9,199	1,964	(7,235)
62500 RENT	6,293	1,152	7,445	3,900	(3,545)
62700 REPAIR & MAINT	1,757	248	2,005	20,500	18,495
62800 OTHER EXPENSES	10,946	3,268	14,214	12,641	(1,573)
TOTAL OPERATIONS	<u>92,330</u>	<u>26,626</u>	<u>118,956</u>	<u>165,753</u>	<u>46,797</u>
TOTAL EXPENDITURES	<u>\$ 551,487</u>	<u>\$ 157,195</u>	<u>\$ 708,682</u>	<u>\$ 746,756</u>	<u>\$ 38,074</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 551,487	\$ 157,195	\$ 708,682	\$ 746,756	\$ 38,074
TOTAL BUDGET FUNDING	<u>\$ 551,487</u>	<u>\$ 157,195</u>	<u>\$ 708,682</u>	<u>\$ 746,756</u>	<u>\$ 38,074</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Fiscal Year-to- Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE 2.00					
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 92,264	\$ 28,284	\$ 120,548	\$ 127,074	\$ 6,526
61400 BENEFITS	34,875	10,073	44,948	43,893	(1,055)
TOTAL PERSONAL SERVICES	<u>127,139</u>	<u>38,357</u>	<u>165,496</u>	<u>170,967</u>	<u>5,471</u>
62000 OPERATIONS					
62100 CONTRACT	629,176	61,921	691,097	602,054	(89,043)
62200 SUPPLY	2,128	785	2,913	4,665	1,752
62300 COMMUNICATION	2,708	675	3,383	3,332	(51)
62400 TRAVEL	3,894	274	4,168	7,997	3,829
62500 RENT	-	58	58	50	(8)
62700 REPAIR & MAINT	460	38	498	150	(348)
62800 OTHER EXPENSES	769	176	945	1,200	255
TOTAL OPERATIONS	<u>639,135</u>	<u>63,927</u>	<u>703,062</u>	<u>619,448</u>	<u>(83,614)</u>
TOTAL EXPENDITURES	<u>\$ 766,274</u>	<u>\$ 102,284</u>	<u>\$ 868,558</u>	<u>\$ 790,415</u>	<u>\$ (78,143)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 766,274	\$ 102,284	\$ 868,558	\$ 790,415	\$ (78,143)
TOTAL BUDGETED FUNDS	<u>\$ 766,274</u>	<u>\$ 102,284</u>	<u>\$ 868,558</u>	<u>\$ 790,415</u>	<u>\$ (78,143)</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-TO-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	3.75				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 123,423	\$ 56,711	\$ 180,134	\$ 281,781	\$ 101,647
61400 BENEFITS	51,917	21,841	73,758	111,040	37,282
TOTAL PERSONAL SERVICES	<u>175,340</u>	<u>78,552</u>	<u>253,892</u>	<u>392,821</u>	<u>138,929</u>
62000 OPERATIONS					
62100 CONTRACT	48,673	16,915	65,588	61,732	(3,856)
62200 SUPPLY	10,285	5,855	16,140	26,000	9,860
62300 COMMUNICATION	5,547	2,543	8,090	7,300	(790)
62400 TRAVEL	7,377	4,255	11,632	16,500	4,868
62500 RENT	51,465	3,810	55,275	88,000	32,725
62700 REPAIR & MAINT	8,800	2,702	11,502	9,800	(1,702)
62800 OTHER EXPENSES	31,364	23,232	54,596	52,000	(2,596)
TOTAL OPERATIONS	<u>163,511</u>	<u>59,312</u>	<u>222,823</u>	<u>261,332</u>	<u>38,509</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	9,395	9,395	13,000	3,605
TOTAL EQUIPMENT	<u>-</u>	<u>9,395</u>	<u>9,395</u>	<u>13,000</u>	<u>3,605</u>
68000 TRANSFERS					
68000 TRANSFERS	60,378	236,622	297,000	297,000	-
TOTAL TRANSFERS	<u>60,378</u>	<u>236,622</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 399,229</u>	<u>\$ 383,881</u>	<u>\$ 783,110</u>	<u>\$ 964,153</u>	<u>\$ 181,043</u>
BUDGETED FUNDS					
03427 AH FEDERAL UMBRELLA	\$ 399,229	\$ 383,881	\$ 783,110	\$ 964,153	\$ 181,043
TOTAL BUDGETED FUNDS	<u>\$ 399,229</u>	<u>\$ 383,881</u>	<u>\$ 783,110</u>	<u>\$ 964,153</u>	<u>\$ 181,043</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	4.75				
<u>HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES</u>					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 136,083	\$ 46,860	\$ 182,943	\$ 218,535	\$ 35,592
61400 BENEFITS	58,272	19,498	77,770	85,761	7,991
TOTAL PERSONAL SERVICES	<u>194,355</u>	<u>66,358</u>	<u>260,713</u>	<u>304,296</u>	<u>43,583</u>
62000 OPERATIONS					
62100 CONTRACT	3,408	539	3,947	4,600	653
62200 SUPPLY	6,491	1,881	8,372	15,977	7,605
62300 COMMUNICATION	4,174	1,643	5,817	6,000	183
62400 TRAVEL	9,349	4,408	13,757	12,388	(1,369)
62500 RENT	3,313	1,449	4,762	5,000	238
62700 REPAIR & MAINT	2,308	546	2,854	2,200	(654)
62800 OTHER EXPENSES	7,099	3,171	10,270	14,417	4,147
TOTAL OPERATIONS	<u>36,142</u>	<u>13,637</u>	<u>49,779</u>	<u>60,582</u>	<u>10,803</u>
TOTAL EXPENDITURES	<u>\$ 230,497</u>	<u>\$ 79,995</u>	<u>\$ 310,492</u>	<u>\$ 364,878</u>	<u>\$ 54,386</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
02701 MILK INSPECTION FEES	216,699	75,704	292,403	338,537	46,134
03032-2 SHELL EGG FEDERAL INSPECTION FEES	13,798	4,291	18,089	21,341	3,252
TOTAL BUDGET FUNDING	<u>\$ 230,497</u>	<u>\$ 79,995</u>	<u>\$ 310,492</u>	<u>\$ 364,878</u>	<u>\$ 54,386</u>

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

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	2.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 63,607	\$ 20,685	\$ 84,292	\$ 101,078	\$ 16,786
61200 OVERTIME	1,799	-	1,799	-	(1,799)
61400 BENEFITS	26,427	8,234	34,661	43,027	8,366
TOTAL PERSONAL SERVICES	<u>91,833</u>	<u>28,919</u>	<u>120,752</u>	<u>144,105</u>	<u>23,353</u>
62000 OPERATIONS					
62100 CONTRACT	19,163	7,305	26,468	129,663	103,195
62200 SUPPLY	380	61	441	2,500	2,059
62400 TRAVEL	-	-	-	3,542	3,542
62700 REPAIR & MAINT	-	-	-	250	250
62800 OTHER EXPENSES	505	238	743	-	(743)
TOTAL OPERATIONS	<u>20,048</u>	<u>7,604</u>	<u>27,652</u>	<u>135,955</u>	<u>108,303</u>
TOTAL EXPENDITURES	<u>\$ 111,881</u>	<u>\$ 36,523</u>	<u>\$ 148,404</u>	<u>\$ 280,060</u>	<u>\$ 131,656</u>
BUDGETED FUNDS					
02262 SHIELDED EGG GRADING FEES	\$ 111,881	\$ 36,523	\$ 148,404	\$ 280,060	\$ 131,656
TOTAL BUDGET FUNDING	<u>\$ 111,881</u>	<u>\$ 36,523</u>	<u>\$ 148,404</u>	<u>\$ 280,060</u>	<u>\$ 131,656</u>

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

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE	53.11				

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,616,240	\$ 485,281	\$ 2,101,521	\$ 2,438,466	\$ 336,945
61200 OVERTIME	90,204	-	90,204	65,730	(24,474)
61400 BENEFITS	777,500	216,082	993,582	1,055,591	62,009
TOTAL PERSONAL SERVICES	<u>2,483,944</u>	<u>701,363</u>	<u>3,185,307</u>	<u>3,559,787</u>	<u>374,480</u>
62000 OPERATIONS					
62100 CONTRACT	66,760	20,669	87,429	73,728	(13,701)
62200 SUPPLY	57,984	41,246	99,230	134,417	35,187
62300 COMMUNICATION	57,326	22,401	79,727	75,101	(4,626)
62400 TRAVEL	26,867	4,088	30,955	30,691	(264)
62500 RENT	55,786	11,313	67,099	62,720	(4,379)
62600 UTILITIES	6,500	-	6,500	12,131	5,631
62700 REPAIR & MAINT	10,903	6,922	17,825	36,520	18,695
62800 OTHER EXPENSES	51,467	23,192	74,659	71,244	(3,415)
TOTAL OPERATIONS	<u>333,593</u>	<u>129,831</u>	<u>463,424</u>	<u>496,552</u>	<u>33,128</u>
68000 TRANSFERS					
68000 TRANSFERS	-	-	-	129,000	129,000
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>129,000</u>
TOTAL EXPENDITURES	<u>\$ 2,817,537</u>	<u>\$ 831,194</u>	<u>\$ 3,648,731</u>	<u>\$ 4,185,339</u>	<u>\$ 536,608</u>
BUDGETED FUNDS					
02425 BRAND INSPECTION FEES	\$ 2,536,250	\$ 6,069	\$ 2,542,319	\$ 2,542,319	\$ -
02426 PER CAPITA FEES	281,287	825,125	1,106,412	1,643,020	536,608
TOTAL BUDGET FUNDING	<u>\$ 2,817,537</u>	<u>\$ 831,194</u>	<u>\$ 3,648,731</u>	<u>\$ 4,185,339</u>	<u>\$ 536,608</u>

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

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

An employee has indicated potentially retiring during the summer of 2017. The estimated payout for this retirement is \$6,760 and is included in the projections.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE BUDGET COMPARISON REPORT
APRIL 30, 2017**

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

	Year-to-Date Actual Expenses April FY 2017	Projected Expenses April to June 2017	Projected FY 2017 Expenses	FY 2017 Budget	Projected Excess/ (Deficit)
BUDGETED FTE					
	22.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 687,141	\$ 204,307	\$ 891,448	\$ 875,374	\$ (16,074)
61200 OVERTIME	4,035	-	4,035	-	(4,035)
61400 BENEFITS	342,923	102,251	445,174	389,783	(55,391)
TOTAL PERSONAL SERVICES	<u>1,034,099</u>	<u>306,558</u>	<u>1,340,657</u>	<u>1,265,157</u>	<u>(75,500)</u>
62000 OPERATIONS					
62100 CONTRACT	28,837	18,160	46,997	58,091	11,094
62200 SUPPLY	9,766	1,575	11,341	10,464	(877)
62300 COMMUNICATION	9,593	3,856	13,449	13,500	51
62400 TRAVEL	31,739	10,418	42,157	49,877	7,720
62500 RENT	94,177	23,542	117,719	110,188	(7,531)
62700 REPAIR & MAINT	2,768	12,670	15,438	17,821	2,383
62800 OTHER EXPENSES	163,108	67,185	230,293	225,000	(5,293)
TOTAL OPERATIONS	<u>339,988</u>	<u>137,406</u>	<u>477,394</u>	<u>484,941</u>	<u>7,547</u>
TOTAL EXPENDITURES	<u>\$ 1,374,087</u>	<u>\$ 443,964</u>	<u>\$ 1,818,051</u>	<u>\$ 1,750,098</u>	<u>\$ (67,953)</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 705,884	\$ 228,069	\$ 933,953	\$ 917,217	\$ (16,736)
02427 ANIMAL HEALTH FEES	-	5,718	5,718	5,718	-
03209 MEAT & POULTRY INSPECTION FEES	668,203	210,177	878,380	827,163	(51,217)
TOTAL BUDGET FUNDING	<u>\$ 1,374,087</u>	<u>\$ 443,964</u>	<u>\$ 1,818,051</u>	<u>\$ 1,750,098</u>	<u>\$ (67,953)</u>

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
HOUSE BILL 2 AND PAYPLAN
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

**BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 78%**

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE 135.62					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 6,342,649	\$ 4,470,002	\$ 4,351,371	\$ 118,631	\$ 1,872,647
61200 OVERTIME	65,730	96,038	67,289	28,749	(30,308)
61300 OTHER/PER DIEM	8,200	3,850	5,600	(1,750)	4,350
61400 BENEFITS	2,690,434	2,017,288	1,810,484	206,804	673,146
TOTAL PERSONAL SERVICES	<u>9,107,013</u>	<u>6,587,178</u>	<u>6,234,744</u>	<u>352,434</u>	<u>2,519,835</u>
62000 OPERATIONS					
62100 CONTRACT	1,302,248	974,356	959,639	14,717	327,892
62200 SUPPLY	796,673	497,763	531,995	(34,232)	298,910
62300 COMMUNICATION	212,184	152,519	151,729	790	59,665
62400 TRAVEL	173,017	114,719	98,027	16,692	58,298
62500 RENT	450,298	340,047	290,825	49,222	110,251
62600 UTILITIES	52,614	42,300	42,254	46	10,314
62700 REPAIR & MAINT	176,314	118,509	128,614	(10,105)	57,805
62800 OTHER EXPENSES	530,323	376,285	380,006	(3,721)	154,038
TOTAL OPERATIONS	<u>3,693,671</u>	<u>2,616,498</u>	<u>2,583,089</u>	<u>33,409</u>	<u>1,077,173</u>
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	14,395	(14,395)	13,000
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>14,395</u>	<u>(14,395)</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	513,481	155,704	202,925	(47,221)	357,777
TOTAL TRANSFERS	<u>513,481</u>	<u>155,704</u>	<u>202,925</u>	<u>(47,221)</u>	<u>357,777</u>
69000 CAPITAL LEASES					
69000 LEASES	19,967	11,799	11,529	270	8,168
TOTAL LEASES	<u>19,967</u>	<u>11,799</u>	<u>11,529</u>	<u>270</u>	<u>8,168</u>
TOTAL	<u>\$ 13,347,132</u>	<u>\$ 9,371,179</u>	<u>\$ 9,046,682</u>	<u>\$ 324,497</u>	<u>\$ 3,975,953</u>
FUND					
01100 GENERAL FUND	\$ 2,716,065	2,028,029	1,749,137	\$ 278,892	\$ 688,036
02262 SHIELDED EGG GRADING FEES	280,060	111,881	100,233	11,648	168,179
02425 BRAND INSPECTION FEES	2,542,319	2,536,250	2,478,149	58,101	6,069
02426 PER CAPITA FEE	4,270,971	2,100,434	1,965,437	134,997	2,170,537
02427 ANIMAL HEALTH	1,042,718	1,028,752	1,007,047	21,705	13,966
02701 MILK INSPECTION FEES	338,537	216,699	304,790	(88,091)	121,838
02817 MILK CONTROL	284,372	214,122	214,719	(597)	70,250
03209 MEAT & POULTRY INSPECTION	827,163	668,203	597,252	70,951	158,960
03032-1 NATIONAL LAB NETWORK	59,433	53,782	25,337	28,445	5,651
03032-2 SHELL EGG FEDERAL INSPECTION FEES	21,341	13,798	13,670	128	7,543
03427 AH FEDERAL UMBRELLA	964,153	399,229	584,060	(184,831)	564,924
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	-	-	6,851	(6,851)	-
TOTAL BUDGET FUNDING	<u>\$ 13,347,132</u>	<u>\$ 9,371,179</u>	<u>\$ 9,046,682</u>	<u>\$ 324,497</u>	<u>\$ 3,975,953</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

The Department of Livestock is budgeted for \$13,347,132 and 135.62 FTE in FY 2017. Personal services budget is 72% expended with 78% of payrolls complete. Personal services expended as of April 2017 was \$352,434 higher than April 2016. Operations are 71% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$33,409 higher than April 2016. Overall, Department of Livestock total expenditures were \$324,497 higher than the same period last year. With 75% of the budget year lapsed, 70% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
--	-------------------	---	--	----------------------------	-----------------------------------

BUDGETED FTE 13.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 701,117	\$ 543,079	\$ 604,159	\$ (61,080)	\$ 158,038
61300 OTHER/PER DIEM	4,600	2,150	4,000	(1,850)	2,450
61400 BENEFITS	278,194	214,658	188,211	26,447	63,536
TOTAL PERSONAL SERV	<u>983,911</u>	<u>759,887</u>	<u>796,370</u>	<u>(36,483)</u>	<u>224,024</u>
62000 OPERATIONS					
62100 CONTRACT	169,758	79,528	159,265	(79,737)	90,230
62200 SUPPLY	115,039	51,534	53,495	(1,961)	63,505
62300 COMMUNICATION	32,640	14,113	14,759	(646)	18,527
62400 TRAVEL	26,045	11,213	20,190	(8,977)	14,832
62500 RENT	158,121	116,332	116,082	250	41,789
62700 REPAIR & MAINT	12,761	601	403	198	12,160
62800 OTHER EXPENSES	19,637	10,200	8,265	1,935	9,437
TOTAL OPERATIONS	<u>534,001</u>	<u>283,521</u>	<u>372,459</u>	<u>(88,938)</u>	<u>250,480</u>
68000 TRANSFERS					
68000 TRANSFERS	87,481	95,326	89,278	6,048	(7,845)
TOTAL TRANSFERS	<u>87,481</u>	<u>95,326</u>	<u>89,278</u>	<u>6,048</u>	<u>(7,845)</u>
TOTAL EXPENDITURES	<u>\$ 1,605,393</u>	<u>\$ 1,138,734</u>	<u>\$ 1,258,107</u>	<u>\$ (119,373)</u>	<u>\$ 466,659</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 1,605,393	\$ 1,138,734	\$ 1,258,107	\$ (119,373)	\$ 466,659
TOTAL BUDGETED FUNDS	<u>\$ 1,605,393</u>	<u>\$ 1,138,734</u>	<u>\$ 1,258,107</u>	<u>\$ (119,373)</u>	<u>\$ 466,659</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

Central Services is budgeted \$1,605,393 and 13.00 FTE in FY 2017 and is funded with per capita fees. The Milk Control Bureau and Livestock Loss programs are shown as separate budgets. Personal services budget is 77% expended with 79% of payrolls complete. The personal services expended through April 2017 was \$36,483 lower than April 2016. Operation expenses are 53% expended as of April 2017 and were \$88,938 lower than April 2016. Overall, Central Services total expenditures were \$119,373 lower than the same period last year. With 75% of the budget year lapsed, 71% of the budget is expended.

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

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

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT					
	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE 1.00					
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 58,854	\$ 44,978	\$ 44,535	\$ 443	\$ 13,876
61300 OTHER/PER DIEM	1,650	400	350	50	1,250
61400 BENEFITS	20,769	17,756	16,463	1,293	3,013
TOTAL PERSONAL SERVICES	<u>81,273</u>	<u>63,134</u>	<u>61,348</u>	<u>1,786</u>	<u>18,139</u>
62000 OPERATIONS					
62100 CONTRACT	866	844	716	128	22
62200 SUPPLY	1,420	572	511	61	848
62300 COMMUNICATION	3,000	2,057	1,640	417	943
62400 TRAVEL	5,160	1,764	1,855	(91)	3,396
62500 RENT	5,500	4,132	4,122	10	1,368
62700 REPAIR & MAINT	150	23	142	(119)	127
62800 OTHER EXPENSES	1,000	732	893	(161)	268
TOTAL OPERATIONS	<u>17,096</u>	<u>10,124</u>	<u>9,879</u>	<u>245</u>	<u>6,972</u>
TOTAL EXPENDITURES	<u>\$ 98,369</u>	<u>\$ 73,258</u>	<u>\$ 71,227</u>	<u>\$ 2,031</u>	<u>\$ 25,111</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 98,369	\$ 73,258	\$ 71,227	\$ 2,031	\$ 25,111
TOTAL BUDGETED FUNDS	<u>\$ 98,369</u>	<u>\$ 73,258</u>	<u>\$ 71,227</u>	<u>\$ 2,031</u>	<u>\$ 25,111</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 78% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$1,786 higher than April 2016. Operations are 59% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$245 higher than April 2016. Overall, Livestock Loss Board total expenditures were \$2,031 higher than the same period last year. With 75% of the budget year lapsed, 74% of the budget is expended.

The Livestock Loss Board has paid \$119,595 out of statutory appropriated state funds for loss of livestock which was \$1,609 lower than last year. The Livestock Loss Board also paid \$96,901 out of budget amended federal funds which is \$28,879 lower than last

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

**BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%**

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
--	-------------------	---	--	----------------------------	-----------------------------------

BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 162,656	\$ 127,799	\$ 126,342	\$ 1,457	\$ 34,857
61300 OTHER/PER DIEM	1,950	1,300	1,250	50	650
61400 BENEFITS	57,538	50,938	47,494	3,444	6,600
TOTAL PERSONAL SERVICES	<u>222,144</u>	<u>180,037</u>	<u>175,086</u>	<u>4,951</u>	<u>42,107</u>
62000 OPERATIONS					
62100 CONTRACT	29,575	13,719	14,261	(542)	15,856
62200 SUPPLY	3,652	2,383	3,263	(880)	1,269
62300 COMMUNICATION	4,347	2,942	5,671	(2,729)	1,405
62400 TRAVEL	11,341	5,180	5,462	(282)	6,161
62500 RENT	8,870	6,778	6,651	127	2,092
62700 REPAIR & MAINT	508	147	259	(112)	361
62800 OTHER EXPENSES	3,935	2,936	4,066	(1,130)	999
TOTAL OPERATIONS	<u>62,228</u>	<u>34,085</u>	<u>39,633</u>	<u>(5,548)</u>	<u>28,143</u>
TOTAL EXPENDITURES	<u>\$ 284,372</u>	<u>\$ 214,122</u>	<u>\$ 214,719</u>	<u>\$ (597)</u>	<u>\$ 70,250</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 284,372	\$ 214,122	\$ 214,719	\$ (597)	\$ 70,250
TOTAL BUDGETED FUNDS	<u>\$ 284,372</u>	<u>\$ 214,122</u>	<u>\$ 214,719</u>	<u>\$ (597)</u>	<u>\$ 70,250</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

In FY 2017, The Milk Control Bureau is budgeted \$284,372 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 81% expended with 79% of payrolls complete. Personal services expended as of April 2017 were \$4,951 higher than April 2016. Operations are 55% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$5,548 lower than April 2016. Overall, Milk Control Bureau total expenditures were \$597 lower than the same period last year. With 75% of the budget year lapsed, 75% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 20.01

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 898,196	\$ 660,339	\$ 692,138	\$ (31,799)	\$ 237,857
61400 BENEFITS	410,586	290,785	270,558	20,227	119,801
TOTAL PERSONAL SERVICES	1,308,782	951,124	962,696	(11,572)	357,658
62000 OPERATIONS					
62100 CONTRACT	88,767	55,992	72,488	(16,496)	32,775
62200 SUPPLY	436,401	315,599	318,233	(2,634)	120,802
62300 COMMUNICATION	28,541	25,427	25,165	262	3,114
62400 TRAVEL	6,012	7,109	5,460	1,649	(1,097)
62500 RENT	7,949	1,771	1,771	-	6,178
62600 UTILITIES	40,483	32,940	35,754	(2,814)	7,543
62700 REPAIR & MAINT	67,354	84,525	57,493	27,032	(17,171)
62800 OTHER EXPENSES	126,149	89,781	94,291	(4,510)	36,368
TOTAL OPERATIONS	801,656	613,144	610,655	2,489	188,512
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	5,000	(5,000)	-
TOTAL EQUIPMENT	-	-	5,000	(5,000)	-
69000 CAPITAL LEASES					
69000 LEASES	19,967	11,799	11,529	270	8,168
TOTAL LEASES	19,967	11,799	11,529	270	8,168
TOTAL	\$ 2,130,405	\$ 1,576,067	\$ 1,589,880	\$ (13,813)	\$ 554,338
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 763,170	\$ 364,607	\$ 527,616	\$ (163,009)	\$ 398,563
02426 PER CAPITA FEE	270,802	128,926	23,029	105,897	141,876
02427 ANIMAL HEALTH LAB FEES	1,037,000	1,028,752	1,007,047	21,705	8,248
03032-1 FEDERAL NATIONAL LAB NETWORK	59,433	53,782	25,337	28,445	5,651
03673 FEDERAL ANIMAL HEALTH DISEASE GRANT	-	-	6,851	(6,851)	-
TOTAL BUDGET FUNDING	\$ 2,130,405	\$ 1,576,067	\$ 1,589,880	\$ (13,813)	\$ 554,338

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 75% instead of the anticipated 83%.

The diagnostic lab has a balance of \$8,248 in animal health lab fees. This is because the the lease payments are restricted to be paid from animal health fees and there are lease payments remaining to be paid through the end of the year. All animal health lab fee appropriations will be expended before the end of the fiscal year.

The main lab is budgeted for \$2,130,405 and 20.01 FTE in FY 2017. It is funded with general fund of \$763,170, per capita fee of \$270,802, lab fees of \$1,037,000, and federal national lab network of \$59,433. Personal services are 73% expended with 79% of payrolls complete. Personal services expended as of April 2017 were \$11,572 lower than April 2016. Operations are 76% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$2,489 higher than April 2016. Overall, Main Lab total expenditures were \$13,813 lower than the same period last year. With 75% of the budget year lapsed, 76% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE	8.50
---------------------	------

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 413,788	\$ 328,893	\$ 313,801	\$ 15,092	\$ 84,895
61400 BENEFITS	167,215	130,264	119,790	10,474	36,951
TOTAL PERSONAL SERVICES	581,003	459,157	433,591	25,566	121,846
62000 OPERATIONS					
62100 CONTRACT	76,314	23,348	21,932	1,416	52,966
62200 SUPPLY	13,011	13,374	10,846	2,528	(363)
62300 COMMUNICATION	37,423	27,917	28,015	(98)	9,506
62400 TRAVEL	1,964	8,821	2,072	6,749	(6,857)
62500 RENT	3,900	6,293	2,872	3,421	(2,393)
62700 REPAIR & MAINT	20,500	1,631	20,070	(18,439)	18,869
62800 OTHER EXPENSES	12,641	10,946	9,478	1,468	1,695
TOTAL OPERATIONS	165,753	92,330	95,285	(2,955)	73,423
TOTAL	\$ 746,756	\$ 551,487	\$ 528,876	\$ 22,611	\$ 195,269
FUND					
02426 PER CAPITA FEE	\$ 746,756	\$ 551,487	\$ 528,876	\$ 22,611	\$ 195,269
TOTAL BUDGET FUNDING	\$ 746,756	\$ 551,487	\$ 528,876	\$ 22,611	\$ 195,269

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 75% instead of the anticipated 83%.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2017, the State Veterinarian Import Office is budgeted \$746,756 with 8.10 FTE funded with per capita fees. The personal services budget is 79% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$25,566 higher than April 2016. Operations are 56% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$2,955 lower than April 2016. The repair and maintenance includes a contract for the US Herds system of \$25,000. The total budget is 74% expended with 75% of the year lapsed. This is \$22,611 more than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	FY 2017 Budget	Budget Adjustments	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGETED FTE	2.00		2.00				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES							
61000 PERSONAL SERVICES							
61100 SALARIES	\$ 127,074	\$ -	\$ 127,074	\$ 92,264	\$ 82,103	\$ 10,161	\$ 34,810
61400 BENEFITS	43,893	-	43,893	34,875	29,126	5,749	9,018
TOTAL PERSONAL SERVICES	<u>170,967</u>	<u>-</u>	<u>170,967</u>	<u>127,139</u>	<u>111,229</u>	<u>15,910</u>	<u>43,828</u>
62000 OPERATIONS							
62100 CONTRACT	649,057	(47,003)	602,054	629,176	431,219	197,957	(27,122)
62200 SUPPLY	4,665	-	4,665	2,128	3,529	(1,401)	2,537
62300 COMMUNICATION	3,332	-	3,332	2,708	1,525	1,183	624
62400 TRAVEL	7,997	-	7,997	3,894	2,061	1,833	4,103
62500 RENT	50	-	50	-	-	-	50
62700 REPAIR & MAINT	150	-	150	460	-	460	(310)
62800 OTHER EXPENSES	1,200	-	1,200	769	1,186	(417)	431
TOTAL OPERATIONS	<u>666,451</u>	<u>(47,003)</u>	<u>619,448</u>	<u>639,135</u>	<u>439,520</u>	<u>199,615</u>	<u>(19,687)</u>
TOTAL EXPENDITURES	<u>\$ 837,418</u>	<u>\$ (47,003)</u>	<u>\$ 790,415</u>	<u>\$ 766,274</u>	<u>\$ 550,749</u>	<u>\$ 215,525</u>	<u>\$ 24,141</u>
BUDGETED FUNDS							
01100 GENERAL FUND	\$ 837,418	\$ (47,003)	\$ 790,415	\$ 766,274	\$ 550,749	\$ 215,525	\$ 24,141
TOTAL BUDGETED FUNDS	<u>\$ 837,418</u>	<u>\$ (47,003)</u>	<u>\$ 790,415</u>	<u>\$ 766,274</u>	<u>\$ 550,749</u>	<u>\$ 215,525</u>	<u>\$ 24,141</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

Per House Bill 3 of the 2017 Montana Legislation, funding for the DSA program was reduced by \$47,003.

The Designated Surveillance Area (DSA) is budgeted for \$790,415 and 2.00 FTE in FY 2017 and is funded with general funds. The personal services budget is 74% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$15,910 higher than April 2016. Operations are 103% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$199,615 higher than April 2016. Overall, DSA total expenditures were \$215,525 higher than the same period last year with 97% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 3.75

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 281,781	\$ 123,423	\$ 138,603	\$ (15,180)	\$ 158,358
61400 BENEFITS	111,040	51,917	53,531	(1,614)	59,123
TOTAL PERSONAL SERVICES	<u>392,821</u>	<u>175,340</u>	<u>192,134</u>	<u>(16,794)</u>	<u>217,481</u>
62000 OPERATIONS					
62100 CONTRACT	61,732	48,673	119,409	(70,736)	13,059
62200 SUPPLY	26,000	10,285	19,278	(8,993)	15,715
62300 COMMUNICATION	7,300	5,547	5,448	99	1,753
62400 TRAVEL	16,500	7,377	12,328	(4,951)	9,123
62500 RENT	88,000	51,465	66,164	(14,699)	36,535
62700 REPAIR & MAINT	9,800	8,800	7,308	1,492	1,000
62800 OTHER EXPENSES	52,000	31,364	38,949	(7,585)	20,636
TOTAL OPERATIONS	<u>261,332</u>	<u>163,511</u>	<u>268,884</u>	<u>(105,373)</u>	<u>97,821</u>
63000 EQUIPMENT					
63100 EQUIPMENT	13,000	-	9,395	(9,395)	13,000
TOTAL EQUIPMENT	<u>13,000</u>	<u>-</u>	<u>9,395</u>	<u>(9,395)</u>	<u>13,000</u>
68000 TRANSFERS					
68000 TRANSFERS	297,000	60,378	113,647	(53,269)	236,622
TOTAL TRANSFERS	<u>297,000</u>	<u>60,378</u>	<u>113,647</u>	<u>(53,269)</u>	<u>236,622</u>
TOTAL EXPENDITURES	<u>\$ 964,153</u>	<u>\$ 399,229</u>	<u>\$ 584,060</u>	<u>\$ (184,831)</u>	<u>\$ 564,924</u>
<u>BUDGETED FUNDS</u>					
03427 AH FEDERAL UMBRELLA	\$ 964,153	\$ 399,229	\$ 584,060	\$ (184,831)	\$ 564,924
TOTAL BUDGETED FUNDS	<u>\$ 964,153</u>	<u>\$ 399,229</u>	<u>\$ 584,060</u>	<u>\$ (184,831)</u>	<u>\$ 564,924</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the 45% that would be expected. The Federal Animal Health Disease Grants are budgeted for \$964,153 and 3.75 FTE in FY 2017 funded with AH Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 45% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$16,794 lower than April 2016. Operations are 63% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$105,373 lower than April 2016. Overall, Federal Animal Health Disease Grants total expenditures were \$184,831 lower than the same period last year with 41% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: MILK & EGG INSPECTION BUREAU
PROGRAM: MILK INSPECTION

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 218,535	\$ 136,083	\$ 135,360	\$ 723	\$ 82,452
61400 BENEFITS	85,761	58,272	55,017	3,255	27,489
TOTAL PERSONAL SERVICES	<u>304,296</u>	<u>194,355</u>	<u>190,377</u>	<u>3,978</u>	<u>109,941</u>
62000 OPERATIONS					
62100 CONTRACT	4,600	3,408	3,210	198	1,192
62200 SUPPLY	15,977	6,491	7,754	(1,263)	9,486
62300 COMMUNICATION	6,000	4,174	4,315	(141)	1,826
62400 TRAVEL	12,388	9,349	8,667	682	3,039
62500 RENT	5,000	3,313	3,531	(218)	1,687
62700 REPAIR & MAINT	2,200	2,308	1,291	1,017	(108)
62800 OTHER EXPENSES	14,417	7,099	8,274	(1,175)	7,318
TOTAL OPERATIONS	<u>60,582</u>	<u>36,142</u>	<u>37,042</u>	<u>(900)</u>	<u>24,440</u>
TOTAL	<u>\$ 364,878</u>	<u>\$ 230,497</u>	<u>\$ 227,419</u>	<u>\$ 3,078</u>	<u>\$ 134,381</u>

BUDGETED FUNDS

02426 PER CAPITA FEE	\$ 5,000	\$ -	\$ 2,334	\$ (2,334)	\$ 5,000
02701 MILK INSPECTION FEES	338,537	216,699	211,194	5,505	121,838
03032-2 FEDERAL ANIMAL HEALTH	21,341	13,798	13,891	(93)	7,543
TOTAL BUDGET FUNDING	<u>\$ 364,878</u>	<u>\$ 230,497</u>	<u>\$ 227,419</u>	<u>\$ 3,078</u>	<u>\$ 134,381</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

In FY 2017, the Milk Inspection program is budgeted \$364,878 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$338,537 and Per Capita Fee of \$5,000. The personal services budget is 64% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$3,978 higher than April 2016. Operations are 60% expended with 75% of the budget year lapsed. Contract services includes annual insurance expense of \$2,092. Overall, operation expenses as of April 2017 were \$900 lower than April 2016. Total Milk Inspection expenditures were \$3,078 higher than the same period last year. With 75% of the budget year lapsed, 63% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 101,078	\$ 63,607	\$ 57,739	\$ 5,868	\$ 37,471
61102 OVERTIME	-	1,799	967	832	(1,799)
61400 BENEFITS	43,027	26,427	23,041	3,386	16,600
TOTAL PERSONAL SERVICES	144,105	91,833	81,747	10,086	52,272
62000 OPERATIONS					
62100 CONTRACT	129,663	19,163	17,157	2,006	110,500
62200 SUPPLY	2,500	380	687	(307)	2,120
62400 TRAVEL	3,542	-	-	-	3,542
62700 REPAIR & MAINT	250	-	-	-	250
62800 OTHER EXPENSES	-	505	642	(137)	(505)
TOTAL OPERATIONS	135,955	20,048	18,486	1,562	115,907
TOTAL	\$ 280,060	\$ 111,881	\$ 100,233	\$ 11,648	\$ 168,179
<u>BUDGETED FUNDS</u>					
02262 SHIELDED EGG GRADING FEES	\$ 280,060	\$ 111,881	\$ 100,233	\$ 11,648	\$ 168,179
TOTAL BUDGET FUNDING	\$ 280,060	\$ 111,881	\$ 100,233	\$ 11,648	\$ 168,179

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 75% instead of the anticipated 79%. The Shielded Egg Grading Program is budgeted \$280,060 with 2.50 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 64% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$10,086 higher than April 2016. Operations are 15% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$1,562 higher than April 2016. Overall, the Egg Grading program total expenditures were \$11,648 higher than the same period last year with 40% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: BRANDS ENFORCEMENT DIVISION
PROGRAM: BRANDS ENFORCEMENT

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 2,438,466	\$ 1,616,240	\$ 1,516,899	\$ 99,341	\$ 822,226
61200 OVERTIME	65,730	90,204	65,840	24,364	(24,474)
61400 BENEFITS	1,055,591	777,500	695,375	82,125	278,091
TOTAL PERSONAL SERVICES	3,559,787	2,483,944	2,278,114	205,830	1,075,843
62000 OPERATIONS					
62100 CONTRACT	73,728	66,760	85,758	(18,998)	6,968
62200 SUPPLY	134,417	57,984	84,445	(26,461)	76,433
62300 COMMUNICATION	75,101	57,326	55,728	1,598	17,775
62400 TRAVEL	30,691	26,867	16,071	10,796	3,824
62500 RENT	62,720	55,786	22,395	33,391	6,934
62600 UTILITIES	12,131	6,500	6,500	-	5,631
62700 REPAIR & MAINT	36,520	10,903	31,885	(20,982)	25,617
62800 OTHER EXPENSES	71,244	51,467	50,344	1,123	19,777
TOTAL OPERATIONS	496,552	333,593	353,126	(19,533)	162,959
68000 TRANSFERS					
68000 TRANSFERS	129,000	-	-	-	129,000
TOTAL TRANSFERS	129,000	-	-	-	129,000
TOTAL	\$ 4,185,339	\$ 2,817,537	\$ 2,631,240	\$ 186,297	\$ 1,367,802

BUDGETED FUNDS

02425 BRAND INSPECTION FEES	\$ 2,542,319	\$ 2,536,250	\$ 2,478,149	\$ 58,101	\$ 6,069
02426 PER CAPITA FEES	1,643,020	281,287	153,091	128,196	1,361,733
TOTAL BUDGET FUNDING	\$ 4,185,339	\$ 2,817,537	\$ 2,631,240	\$ 186,297	\$ 1,367,802

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 75% instead of the anticipated 83%.

In FY 2016, Brands Enforcement is budgeted for \$4,185,339 with 53.11 FTE. It is funded with Brand Inspection Fees of \$2,542,319 and Per Capita Fees of \$1,643,020. Personal services budget is 70% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$205,830 higher than April 2016. Operations are 67% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$19,533 lower than April 2016. In contract services, \$24,530 was spent for temporary employees in FY 2016. The division has not hired temporary employees in FY 2017. Overall, Brands Enforcement total expenditures were \$186,297 higher than the same period last year. With 75% of the budget year lapsed, 67% of the budget has been expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGETED FTE 22.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 875,374	\$ 687,141	\$ 602,893	\$ 84,248	\$ 188,233
61102 OVERTIME	-	4,035	482	3,553	(4,035)
61400 BENEFITS	389,783	342,923	296,701	46,222	46,860
TOTAL PERSONAL SERVICES	<u>1,265,157</u>	<u>1,034,099</u>	<u>900,076</u>	<u>134,023</u>	<u>231,058</u>

62000 OPERATIONS					
62100 CONTRACT	58,091	28,837	28,888	(51)	29,254
62200 SUPPLY	10,464	9,766	5,355	4,411	698
62300 COMMUNICATION	13,500	9,593	8,757	836	3,907
62400 TRAVEL	49,877	31,739	22,809	8,930	18,138
62500 RENT	110,188	94,177	67,237	26,940	16,011
62700 REPAIR & MAINT	17,821	2,768	2,321	447	15,053
62800 OTHER EXPENSES	225,000	163,108	161,354	1,754	61,892
TOTAL OPERATIONS	<u>484,941</u>	<u>339,988</u>	<u>296,721</u>	<u>43,267</u>	<u>144,953</u>
TOTAL EXPENDITURES	<u>\$ 1,750,098</u>	<u>\$ 1,374,087</u>	<u>\$ 1,196,797</u>	<u>\$ 177,290</u>	<u>\$ 376,011</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 917,217	\$ 705,884	\$ 599,545	\$ 106,339	\$ 211,333
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718
03209 MEAT & POULTRY INSPECTION FEES	827,163	668,203	597,252	70,951	158,960
TOTAL BUDGET FUNDING	<u>\$ 1,750,098</u>	<u>\$ 1,374,087</u>	<u>\$ 1,196,797</u>	<u>\$ 177,290</u>	<u>\$ 376,011</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

In FY 2016, Meat Inspection is budgeted \$1,750,098 with 22.50 FTE. The bureau is funded with general fund of \$917,217, Meat & Poultry Inspection Fees of \$827,163 and \$5,718 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 82% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$134,023 higher than April 2016. Operations are 70% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$43,267 higher than April 2016. The increase in contract services was for tort liability insurance which was paid to the Department of Administration. Overall, Meat Inspection total expenditures were \$177,290 higher than the same period last year with 79% of the budget expended. The total budget is 79% expended with 75% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE
COMPARISON REPORTS
APRIL 30, 2017**

MONTANA DEPARTMENT OF LIVESTOCK
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURE COMPARISON REPORT
APRIL 30, 2017

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

	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 22,695	\$ 18,003	\$ 4,692	\$ 863
61400 BENEFITS	10,584	14,156	10,599	3,557	(3,572)
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>36,851</u>	<u>28,602</u>	<u>8,249</u>	<u>(2,709)</u>
62000 OPERATIONS					
62100 CONTRACT	40,171	356,004	443,956	(87,952)	(315,833)
62200 SUPPLY	20,441	19,070	33,352	(14,282)	1,371
62300 COMMUNICATION	2,278	1,977	2,798	(821)	301
62400 TRAVEL	8,068	8,880	9,946	(1,066)	(812)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	50,069	47,255	686	46,569	2,814
62800 OTHER EXPENSES	7,212	13,809	6,705	7,104	(6,597)
TOTAL OPERATIONS	<u>128,276</u>	<u>446,995</u>	<u>497,443</u>	<u>(50,448)</u>	<u>(318,719)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
66000 GRANTS					
66200 FROM FEDERAL SOURCES	145,000	96,113	78,537	17,576	48,887
TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>78,537</u>	<u>17,576</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS					
67200 FROM STATE SOURCES	203,422	120,383	168,447	(48,064)	83,039
TOTAL STATE SOURCES	<u>203,422</u>	<u>120,383</u>	<u>168,447</u>	<u>(48,064)</u>	<u>83,039</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED EXPENDITURES	<u>\$ 883,840</u>	<u>\$ 750,342</u>	<u>\$ 779,024</u>	<u>\$ (28,682)</u>	<u>\$ 133,498</u>
STATUTORY APPROPRIATED AND BUDGET AMENDED FUND					
02124 LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 119,595	\$ 121,204	\$ (1,609)	\$ 83,827
02117 PREDATORY ANIMAL CONTROL	350,000	350,000	327,883	22,117	-
03345 LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	125,780	(28,879)	48,099
03673 SMALL FEDERAL GRANTS	96,470	96,470	19,834	76,636	-
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
03710 ANIMAL TRACEABILITY	88,948	87,376	66,131	21,245	1,572
TOTAL STATUTORY APPROPRIATED AND BUDGET AMENDED FUND	<u>\$ 883,840</u>	<u>\$ 750,342</u>	<u>\$ 779,024</u>	<u>\$ (28,682)</u>	<u>\$ 133,498</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

Statutorily appropriated and budget amended expenditures are not budgeted in House bill 2 in the pay plan and therefore are not reported on the budgetary expense comparison report. This table is the combined statutorily appropriated and budget amended expenditures from the divisions within the Department of Livestock. The Livestock Loss Board has paid \$119,595 for loss of livestock from state funding and \$96,901 from federal funding which was \$1,609 lower and \$28,879 lower, respectively, than same period last year. The Department of Livestock has paid \$350,000 out of statutorily appropriated state funds for predator control costs including insurance and board approved payments to counties.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: CENTRAL SERVICES

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
<u>STATUTORY APPROPRIATED FUNDS</u>					
62000 OPERATIONS					
62100 CONTRACT	\$ 27,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ (323,000)
TOTAL OPERATIONS	<u>27,000</u>	<u>350,000</u>	<u>27,298</u>	<u>322,702</u>	<u>(323,000)</u>
68000 TRANSFERS					
68000 TRANSFERS	323,000	-	-	-	323,000
TOTAL TRANSFERS	<u>323,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,000</u>
TOTAL STATUTORY APPROPRIATED EXPENDITURES	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 27,298</u></u>	<u><u>\$ 322,702</u></u>	<u><u>\$ -</u></u>
<u>STATUTORY APPROPRIATED FUND</u>					
02117 PREDATORY ANIMAL CONTROL	\$ 350,000	\$ 350,000	\$ 27,298	\$ 322,702	\$ -
TOTAL STATUTORY APPROPRIATED FUNDING	<u><u>\$ 350,000</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 27,298</u></u>	<u><u>\$ 322,702</u></u>	<u><u>\$ -</u></u>

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

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
<u>STATUTORY AND BUDGET AMENDED EXPENDITURES</u>						
66000 GRANTS						
66200	FROM FEDERAL SOURCES	145,000	96,113	78,537	17,576	48,887
	TOTAL GRANTS	<u>145,000</u>	<u>96,113</u>	<u>78,537</u>	<u>17,576</u>	<u>48,887</u>
67000 BENEFITS AND CLAIMS						
67200	FROM STATE SOURCES	203,422	120,383	168,447	(48,064)	83,039
	TOTAL STATE SOURCES	<u>203,422</u>	<u>120,383</u>	<u>168,447</u>	<u>(48,064)</u>	<u>83,039</u>
TOTAL STATUTORY AND BUDGET AMENDED EXPENDITURES		<u>\$ 348,422</u>	<u>\$ 216,496</u>	<u>\$ 246,984</u>	<u>\$ (30,488)</u>	<u>\$ 131,926</u>
<u>STATUTORY APPROPRIATED FUND</u>						
02124	LIVESTOCK LOSS MEDIATION	\$ 203,422	\$ 119,595	\$ 121,204	\$ (1,609)	\$ 83,827
<u>BUDGET AMENDED FUNDS</u>						
03345	LIVESTOCK LOSS MEDIATION FEDERAL	145,000	96,901	125,780	(28,879)	48,099
TOTAL STATUTORY AND BUDGET AMENDED FUNDS		<u>\$ 348,422</u>	<u>\$ 216,496</u>	<u>\$ 246,984</u>	<u>\$ (30,488)</u>	<u>\$ 131,926</u>

At fiscal year end, invoices for June expenses are received in July. Although the invoices are received in July, they are appropriately recorded in June of the prior fiscal year. Subsequently, however, invoices are recorded in the month they are received and approved. For example, July's expenses are recorded in August when the invoices are due to be paid. This leads to expenditures being recorded in the month following the date the expense had occurred. This causes a lag in timing when expenses can be recorded. Because of this lag, the computed Budget Year Lapsed is 75% instead of the anticipated 83%.

In FY 2017, the Livestock Loss Board is budgeted \$98,369 with 1.00 FTE funded with general fund. The personal services budget is 78% expended with 79% of payrolls complete. Personal services expended as of April 2017 was \$1,786 higher than April 2016. Operations are 59% expended with 75% of the budget year lapsed. Operation expenses as of April 2017 were \$245 higher than April 2016. Overall, Livestock Loss Board total expenditures were \$2,031 higher than the same period last year. With 75% of the budget year lapsed, 74% of the budget is expended.

The Livestock Loss Board has paid \$119,595 out of statutory appropriated state funds for loss of livestock which was \$1,609 lower than last year. The Livestock Loss Board also paid \$96,901 out of budget amended federal funds which is \$28,879 lower than last

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MAIN LAB

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT					
	FY 2017 Budget	Year-to-Date Actual Expenses April FY 2017	Same Period Prior Year Actual Expenses April FY 2016	Year to Year Comparison	Balance of Budget Available
BUDGET AMENDED EXPENDITURES					
62000 OPERATIONS					
62100 CONTRACT	\$ -	\$ -	\$ 96,565	\$ (96,565)	\$ -
62200 SUPPLY	4,706	5,469	15,632	(10,163)	(763)
62700 REPAIRS & MAINT	23,000	22,255	-	22,255	745
62800 OTHER EXPENSES	1,050	1,032	-	1,032	18
TOTAL OPERATIONS	<u>28,756</u>	<u>28,756</u>	<u>112,197</u>	<u>(83,441)</u>	<u>-</u>
63000 EQUIPMENT					
63100 EQUIPMENT	50,000	50,000	5,995	44,005	-
TOTAL EQUIPMENT	<u>50,000</u>	<u>50,000</u>	<u>5,995</u>	<u>44,005</u>	<u>-</u>
TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 78,756</u>	<u>\$ 78,756</u>	<u>\$ 118,192</u>	<u>\$ (39,436)</u>	<u>\$ -</u>
BUDGET AMENDED FUND					
03673 SMALL FEDERAL GRANTS	\$ 78,756	\$ 78,756	\$ -	\$ 78,756	\$ -
03707 HOMELAND SECURITY	-	-	118,192	(118,192)	-
TOTAL BUDGED AMENDED FUNDING	<u>\$ 78,756</u>	<u>\$ 78,756</u>	<u>\$ 118,192</u>	<u>\$ (39,436)</u>	<u>\$ -</u>

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
APRIL 30, 2017**

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

BUDGET YEAR LAPSED: 75%
PAYROLL PERIODS COMPLETED: 79%

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

BUDGET AMENDED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 23,558	\$ 22,695	\$ 18,003	\$ 4,692	\$ 863
61400 BENEFITS	10,584	14,156	10,599	3,557	(3,572)
TOTAL PERSONAL SERVICES	<u>34,142</u>	<u>36,851</u>	<u>28,602</u>	<u>8,249</u>	<u>(2,709)</u>
62000 OPERATIONS					
62100 CONTRACT	13,171	6,004	19,508	(13,504)	7,167
62200 SUPPLY	15,735	13,601	17,720	(4,119)	2,134
62300 COMMUNICATION	2,278	1,977	2,798	(821)	301
62400 TRAVEL	8,068	8,880	9,946	(1,066)	(812)
62500 RENT	37	-	-	-	37
62700 REPAIR & MAINT	27,069	25,000	686	24,314	2,069
62800 OTHER EXPENSES	6,162	12,777	6,705	6,072	(6,615)
TOTAL OPERATIONS	<u>72,520</u>	<u>68,239</u>	<u>57,363</u>	<u>10,876</u>	<u>4,281</u>
TOTAL BUDGED AMENDED EXPENDITURES	<u>\$ 106,662</u>	<u>\$ 105,090</u>	<u>\$ 85,965</u>	<u>\$ 19,125</u>	<u>\$ 1,572</u>
BUDGET AMENDED FUND					
03673 SMALL FEDERAL GRANTS	\$ 17,714	\$ 17,714	\$ 19,834	\$ (2,120)	\$ -
03710 ANIMAL DISEASE TRACEABILITY	88,948	87,376	66,131	21,245	1,572
TOTAL BUDGED AMENDED FUNDING	<u>\$ 106,662</u>	<u>\$ 105,090</u>	<u>\$ 85,965</u>	<u>\$ 19,125</u>	<u>\$ 1,572</u>