

Department of Livestock Centralized Services Division

Finance & Accounting & Expense Report



December 2018

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**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE PROJECTION REPORT
OCTOBER 31, 2018**

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 137.62

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,601,336	\$ 4,381,135	\$ 5,982,471	\$ 6,125,478	\$ 143,007
61200 OVERTIME	24,636	125,402	150,038	124,692	(25,346)
61300 OTHER/PER DIEM	1,150	3,025	4,175	15,713	11,538
61400 BENEFITS	744,558	2,002,250	2,746,808	2,451,745	(295,063)
TOTAL PERSONAL SERVICES	<u>2,371,680</u>	<u>6,511,812</u>	<u>8,883,492</u>	<u>8,717,628</u>	<u>(165,864)</u>
62000 OPERATIONS					
62100 CONTRACT	234,000	1,218,613	1,452,613	1,477,791	25,178
62200 SUPPLY	222,975	581,744	804,719	776,164	(28,555)
62300 COMMUNICATION	39,102	137,405	176,507	217,092	40,585
62400 TRAVEL	26,794	119,821	146,615	148,410	1,795
62500 RENT	185,146	431,821	616,967	530,330	(86,637)
62600 UTILITIES	21,408	34,669	56,077	65,772	9,695
62700 REPAIR & MAINT	23,280	170,449	193,729	191,005	(2,724)
62800 OTHER EXPENSES	127,672	494,863	622,535	603,119	(19,416)
TOTAL OPERATIONS	<u>880,377</u>	<u>3,189,385</u>	<u>4,069,762</u>	<u>4,009,683</u>	<u>(60,079)</u>
63000 EQUIPMENT					
63100 EQUIPMENT	6,918	12,000	18,918	38,885	19,967
TOTAL EQUIPMENT	<u>6,918</u>	<u>12,000</u>	<u>18,918</u>	<u>38,885</u>	<u>19,967</u>
68000 TRANSFERS					
68000 TRANSFERS	-	339,584	339,584	327,481	(12,103)
TOTAL TRANSFERS	<u>-</u>	<u>339,584</u>	<u>339,584</u>	<u>327,481</u>	<u>(12,103)</u>
TOTAL EXPENDITURES	<u>\$ 3,258,975</u>	<u>\$ 10,052,781</u>	<u>\$ 13,311,756</u>	<u>\$ 13,093,677</u>	<u>\$ (218,079)</u>

BUDGETED FUNDS

01100 GENDERAL FUND	\$ 445,037	\$ 2,291,698	\$ 2,736,735	\$ 2,609,187	\$ (127,548)
02262 SHIELDED EGG GRADING FEES	34,154	84,067	118,221	398,354	280,133
02425 BRAND INSPECTION FEES	928,921	2,129,861	3,058,782	3,058,782	-
02426 PER CAPITA FEE	1,096,318	2,622,277	3,718,595	3,324,857	(393,738)
02427 ANIMAL HEALTH	-	5,717	5,717	5,717	-
02701 MILK INSPECTION FEES	99,142	334,235	433,377	448,741	15,364
02817 MILK CONTROL	75,647	210,520	286,167	282,019	(4,148)
03209 MEAT & POULTRY INSPECTION	265,376	663,638	929,014	929,014	-
03032-1 NATIONAL LAB NETWORK	5,876	24,730	30,606	30,606	-
03032-2 SHELL EGG FEDERAL INSPECTION FEES	2,795	15,343	18,138	23,345	5,207
03427 FEDERAL UMBRELLA PROGRAM	98,875	694,856	793,731	800,382	6,651
06026 DIAGNOSTIC LABORATORY FEES	206,834	975,839	1,182,673	1,182,673	-
TOTAL BUDGETED FUNDS	<u>\$ 3,258,975</u>	<u>\$ 10,052,781</u>	<u>\$ 13,311,756</u>	<u>\$ 13,093,677</u>	<u>\$ (218,079)</u>

The FY 2019 budget includes carryforward authority from FY 2017 and FY 2018 as well as HB 09 general fund. HB 09 general fund was to reinstate the governor's 10% general fund cut from the 2017 legislative special session.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	13.00				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 219,156	\$ 540,440	\$ 759,596	\$ 708,143	\$ (51,453)
61300 OTHER/PER DIEM	650	1,875	2,525	2,750	225
61400 BENEFITS	83,480	214,951	298,431	241,942	(56,489)
TOTAL PERSONAL SERVICES	<u>303,286</u>	<u>757,266</u>	<u>1,060,552</u>	<u>952,835</u>	<u>(107,717)</u>
62000 OPERATIONS					
62100 CONTRACT	54,871	189,659	244,530	256,263	11,733
62200 SUPPLY	62,542	39,945	102,487	84,876	(17,611)
62300 COMMUNICATION	15,632	47,651	63,283	59,399	(3,884)
62400 TRAVEL	3,702	13,098	16,800	12,661	(4,139)
62500 RENT	48,613	107,812	156,425	144,790	(11,635)
62700 REPAIR & MAINT	135	1,399	1,534	487	(1,047)
62800 OTHER EXPENSES	5,816	9,894	15,710	10,646	(5,064)
TOTAL OPERATIONS	<u>191,311</u>	<u>409,458</u>	<u>600,769</u>	<u>569,122</u>	<u>(31,647)</u>
68000 TRANSFERS					
68000 TRANSFERS	-	99,584	99,584	87,481	(12,103)
TOTAL TRANSFERS	<u>-</u>	<u>99,584</u>	<u>99,584</u>	<u>87,481</u>	<u>(12,103)</u>
TOTAL EXPENDITURES	<u>\$ 494,597</u>	<u>\$ 1,266,308</u>	<u>\$ 1,760,905</u>	<u>\$ 1,609,438</u>	<u>\$ (151,467)</u>
BUDGETED FUNDS					
02426 PER CAPITA	\$ 494,597	\$ 1,266,308	\$ 1,760,905	\$ 1,609,438	\$ (151,467)
TOTAL BUDGETED FUNDS	<u>\$ 494,597</u>	<u>\$ 1,266,308</u>	<u>\$ 1,760,905</u>	<u>\$ 1,609,438</u>	<u>\$ (151,467)</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.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date		FY 2019		Projected
	Actual	Projected	Projected Year	FY 2019	Budget
	Expenses	Expenses	End Expense	Budget	Excess/ (Deficit)
	October	November to	Totals		
	FY 2019	June 2019			

BUDGETED FTE 1.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 19,845	\$ 49,496	\$ 69,341	\$ 58,443	\$ (10,898)	
61300 OTHER/PER DIEM	-	100	100	350	250	
61400 BENEFITS	7,304	18,630	25,934	21,098	(4,836)	
TOTAL PERSONAL SERVICES	<u>27,149</u>	<u>68,226</u>	<u>95,375</u>	<u>79,891</u>	<u>(15,484)</u>	
62000 OPERATIONS						
62100 CONTRACT	497	147	644	1,217	573	
62200 SUPPLY	198	629	827	1,517	690	
62300 COMMUNICATION	147	1,063	1,210	2,519	1,309	
62400 TRAVEL	-	983	983	2,980	1,997	
62500 REPAIR	1,820	3,665	5,485	5,461	(24)	
62700 REPAIR & MAINT	-	73	73	175	102	
62800 OTHER EXPENSES	100	498	598	899	301	
TOTAL OPERATIONS	<u>2,762</u>	<u>7,058</u>	<u>9,820</u>	<u>14,768</u>	<u>4,948</u>	
TOTAL EXPENDITURES	<u>\$ 29,911</u>	<u>\$ 75,284</u>	<u>\$ 105,195</u>	<u>\$ 94,659</u>	<u>\$ (10,536)</u>	
BUDGETED FUNDS						
01100 GENERAL FUND	\$ 29,911	\$ 75,284	\$ 105,195	\$ 94,659	\$ (10,536)	
TOTAL BUDGETED FUNDS	<u>\$ 29,911</u>	<u>\$ 75,284</u>	<u>\$ 105,195</u>	<u>\$ 94,659</u>	<u>\$ (10,536)</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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	3.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 47,571	\$ 118,040	\$ 165,611	\$ 165,650	\$ 39
61300 OTHER/PER DIEM	500	1,050	1,550	11,613	10,063
61400 BENEFITS	19,426	53,809	73,235	73,350	115
TOTAL PERSONAL SERVICES	<u>67,497</u>	<u>172,899</u>	<u>240,396</u>	<u>250,613</u>	<u>10,217</u>
62000 OPERATIONS					
62100 CONTRACT	2,432	16,971	19,403	3,025	(16,378)
62200 SUPPLY	552	2,612	3,164	3,450	286
62300 COMMUNICATION	27	3,749	3,776	4,250	474
62400 TRAVEL	1,250	5,050	6,300	7,000	700
62500 RENT	2,932	5,237	8,169	7,921	(248)
62700 REPAIR & MAINT	-	143	143	160	17
62800 OTHER EXPENSES	957	3,859	4,816	5,600	784
TOTAL OPERATIONS	<u>8,150</u>	<u>37,621</u>	<u>45,771</u>	<u>31,406</u>	<u>(14,365)</u>
TOTAL EXPENDITURES	<u>\$ 75,647</u>	<u>\$ 210,520</u>	<u>\$ 286,167</u>	<u>\$ 282,019</u>	<u>\$ (4,148)</u>
BUDGETED FUNDS					
02817 MILK CONTROL	<u>\$ 75,647</u>	<u>\$ 210,520</u>	<u>\$ 286,167</u>	<u>\$ 282,019</u>	<u>\$ (4,148)</u>
TOTAL BUDGETED FUNDS	<u>\$ 75,647</u>	<u>\$ 210,520</u>	<u>\$ 286,167</u>	<u>\$ 282,019</u>	<u>\$ (4,148)</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.

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**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	8.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 115,179	\$ 329,568	\$ 444,747	\$ 502,607	\$ 57,860
61400 BENEFITS	48,861	138,362	187,223	180,691	(6,532)
TOTAL PERSONAL SERVICES	<u>164,040</u>	<u>467,930</u>	<u>631,970</u>	<u>683,298</u>	<u>51,328</u>
62000 OPERATIONS					
62100 CONTRACT	3,746	9,983	13,729	12,365	(1,364)
62200 SUPPLY	9,563	4,450	14,013	11,398	(2,615)
62300 COMMUNICATION	5,680	7,893	13,573	20,734	7,161
62400 TRAVEL	3,893	15,764	19,657	11,502	(8,155)
62500 RENT	3,682	11,707	15,389	8,066	(7,323)
62700 REPAIR & MAINT	3,287	1,204	4,491	8,422	3,931
62800 OTHER EXPENSES	3,375	18,760	22,135	13,730	(8,405)
TOTAL OPERATIONS	<u>33,226</u>	<u>69,761</u>	<u>102,987</u>	<u>86,217</u>	<u>(16,770)</u>
TOTAL EXPENDITURES	<u>\$ 197,266</u>	<u>\$ 537,691</u>	<u>\$ 734,957</u>	<u>\$ 769,515</u>	<u>\$ 34,558</u>
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA FEE	\$ 197,266	\$ 537,691	\$ 734,957	\$ 769,515	\$ 34,558
TOTAL BUDGET FUNDING	<u>\$ 197,266</u>	<u>\$ 537,691</u>	<u>\$ 734,957</u>	<u>\$ 769,515</u>	<u>\$ 34,558</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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	2.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 28,623	\$ 84,515	\$ 113,138	\$ 112,861	\$ (277)
61400 BENEFITS	11,085	32,615	43,700	39,946	(3,754)
TOTAL PERSONAL SERVICES	<u>39,708</u>	<u>117,130</u>	<u>156,838</u>	<u>152,807</u>	<u>(4,031)</u>
62000 OPERATIONS					
62100 CONTRACT	61,926	614,473	676,399	679,075	2,676
62200 SUPPLY	663	170	833	510	(323)
62300 COMMUNICATION	349	1,913	2,262	2,327	65
62400 TRAVEL	-	2,923	2,923	4,007	1,084
62700 REPAIR & MAINT	-	51	51	52	1
62800 OTHER EXPENSES	938	1,437	2,375	5,280	2,905
TOTAL OPERATIONS	<u>63,876</u>	<u>620,967</u>	<u>684,843</u>	<u>691,251</u>	<u>6,408</u>
TOTAL EXPENDITURES	<u>\$ 103,584</u>	<u>\$ 738,097</u>	<u>\$ 841,681</u>	<u>\$ 844,058</u>	<u>\$ 2,377</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	<u>\$ 103,584</u>	<u>\$ 738,097</u>	<u>\$ 841,681</u>	<u>\$ 844,058</u>	<u>\$ 2,377</u>
TOTAL BUDGETED FUNDS	<u>\$ 103,584</u>	<u>\$ 738,097</u>	<u>\$ 841,681</u>	<u>\$ 844,058</u>	<u>\$ 2,377</u>

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 has not calculated potential retirements in the projections at this time.

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.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 3.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 21,322	\$ 106,971	\$ 128,293	\$ 268,612	\$ 140,319
61400 BENEFITS	10,382	45,182	55,564	100,664	45,100
TOTAL PERSONAL SERVICES	<u>31,704</u>	<u>152,153</u>	<u>183,857</u>	<u>369,276</u>	<u>185,419</u>

62000 OPERATIONS

62100 CONTRACT	15,989	196,414	212,403	81,764	(130,639)
62200 SUPPLY	4,860	21,443	26,303	5,283	(21,020)
62300 COMMUNICATION	1,327	4,637	5,964	1,822	(4,142)
62400 TRAVEL	2,079	7,308	9,387	11,742	2,355
62500 RENT	33,040	19,515	52,555	37,442	(15,113)
62700 REPAIR & MAINT	385	1,745	2,130	1,547	(583)
62800 OTHER EXPENSES	2,573	39,641	42,214	32,588	(9,626)
TOTAL OPERATIONS	<u>60,253</u>	<u>290,703</u>	<u>350,956</u>	<u>172,188</u>	<u>(178,768)</u>

63000 EQUIPMENT

63100 EQUIPMENT	6,918	12,000	18,918	18,918	-
TOTAL EQUIPMENT	<u>6,918</u>	<u>12,000</u>	<u>18,918</u>	<u>18,918</u>	<u>-</u>

68000 TRANSFERS

68000 TRANSFERS	-	240,000	240,000	240,000	-
TOTAL TRANSFERS	<u>-</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>-</u>

TOTAL EXPENDITURES

	<u>\$ 98,875</u>	<u>\$ 694,856</u>	<u>\$ 793,731</u>	<u>\$ 800,382</u>	<u>\$ 6,651</u>
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BUDGETED FUNDS

03427 AH FEDERAL UMBRELLA	\$ 98,875	\$ 694,856	\$ 793,731	\$ 800,382	\$ 6,651
TOTAL BUDGETED FUNDS	<u>\$ 98,875</u>	<u>\$ 694,856</u>	<u>\$ 793,731</u>	<u>\$ 800,382</u>	<u>\$ 6,651</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 has not calculated potential retirements in the projections at this time.

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.

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**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 20.01

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 218,803	\$ 740,590	\$ 959,393	\$ 976,319	\$ 16,926
61400 BENEFITS	97,032	325,898	422,930	342,612	(80,318)
TOTAL PERSONAL SERVICES	<u>315,835</u>	<u>1,066,488</u>	<u>1,382,323</u>	<u>1,318,931</u>	<u>(63,392)</u>
62000 OPERATIONS					
62100 CONTRACT	20,393	66,964	87,357	103,102	15,745
62200 SUPPLY	123,498	371,368	494,866	506,169	11,303
62300 COMMUNICATION	1,055	3,907	4,962	25,395	20,433
62400 TRAVEL	2,112	3,587	5,699	4,160	(1,539)
62500 RENT	-	12,404	12,404	6,698	(5,706)
62600 UTILITIES	12,940	31,657	44,597	53,740	9,143
62700 REPAIR & MAINT	17,099	118,328	135,427	144,665	9,238
62800 OTHER EXPENSES	33,282	75,311	108,593	110,968	2,375
TOTAL OPERATIONS	<u>210,379</u>	<u>683,526</u>	<u>893,905</u>	<u>954,897</u>	<u>60,992</u>
63000 EQUIPMENT					
63100 EQUIPMENT	-	-	-	19,967	19,967
TOTAL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,967</u>	<u>19,967</u>
TOTAL EXPENDITURES	<u>\$ 526,214</u>	<u>\$ 1,750,014</u>	<u>\$ 2,276,228</u>	<u>\$ 2,293,795</u>	<u>\$ 17,567</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 2,767	\$ 622,876	\$ 625,643	\$ 625,643	\$ -
02426 PER CAPITA FEE	310,737	126,569	437,306	454,873	17,567
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	5,876	24,730	30,606	30,606	-
06026 DIAGNOSTIC LABORATORY FEES	206,834	975,839	1,182,673	1,182,673	-
TOTAL BUDGET FUNDING	<u>\$ 526,214</u>	<u>\$ 1,750,014</u>	<u>\$ 2,276,228</u>	<u>\$ 2,293,795</u>	<u>\$ 17,567</u>

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

Projected payouts for employees that may retire before the end of fiscal year is \$15,232 and is included in the projections.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
October 31, 2018**

DIVISION: DIAGNOSTIC LABORATORY
PROGRAM: MILK LABORATORY

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	1.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 23,368	\$ 52,005	\$ 75,373	\$ 76,988	\$ 1,615
61400 BENEFITS	11,411	21,395	32,806	32,309	(497)
TOTAL PERSONAL SERVICES	<u>34,779</u>	<u>73,400</u>	<u>108,179</u>	<u>109,297</u>	<u>1,118</u>

62000 OPERATIONS

62100 CONTRACT	1,154	3,169	4,323	5,499	1,176
62200 SUPPLY	6,045	29,089	35,134	26,607	(8,527)
62300 COMMUNICATION	46	110	156	466	310
62400 TRAVEL	-	808	808	190	(618)
62500 RENT	3,462	4,009	7,471	209	(7,262)
62600 UTILITIES	1,968	3,012	4,980	2,862	(2,118)
62700 REPAIR & MAINT	160	6,995	7,155	7,695	540
62800 OTHER EXPENSES	2,768	8,447	11,215	7,557	(3,658)
TOTAL OPERATIONS	<u>15,603</u>	<u>55,639</u>	<u>71,242</u>	<u>51,085</u>	<u>(20,157)</u>

TOTAL EXPENDITURES	<u>\$ 50,382</u>	<u>\$ 129,039</u>	<u>\$ 179,421</u>	<u>\$ 160,382</u>	<u>\$ (19,039)</u>
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BUDGETED FUNDS

01100 GENERAL FUND	\$ 42,444	\$ 40,507	\$ 82,951	\$ 82,951	\$ -
02701 MILK INSPECTION FEES	7,938	88,532	96,470	77,431	(19,039)
TOTAL BUDGETED FUNDS	<u>\$ 50,382</u>	<u>\$ 129,039</u>	<u>\$ 179,421</u>	<u>\$ 160,382</u>	<u>\$ (19,039)</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.

The department began allocating utilities and MSU recharges to the milk lab in FY 2017. In prior years, these expenses were paid from the diagnostic lab budget. In determining budgets for the 2018-19 biennium, these expenses were captured in the diagnostic lab budget, not the milk lab budget. The annual recharge expense for the milk lab will be \$6,840 and utilities are estimated to be \$4,800. The Department anticipates the milk lab may over spend appropriations due to the reallocation of utilities and recharges.

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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	4.75
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 57,267	\$ 153,599	\$ 210,866	\$ 210,821	\$ (45)	
61400 BENEFITS	25,275	66,235	91,510	91,779	269	
TOTAL PERSONAL SERVICES	<u>82,542</u>	<u>219,834</u>	<u>302,376</u>	<u>302,600</u>	<u>224</u>	
62000 OPERATIONS						
62100 CONTRACT	2,488	1,005	3,493	7,734	4,241	
62200 SUPPLY	1,433	8,948	10,381	31,103	20,722	
62300 COMMUNICATION	778	3,929	4,707	6,480	1,773	
62400 TRAVEL	492	9,641	10,133	15,508	5,375	
62500 RENT	3,422	4,838	8,260	6,669	(1,591)	
62700 REPAIR & MAINT	597	2,148	2,745	1,271	(1,474)	
62800 OTHER EXPENSES	2,247	10,702	12,949	23,290	10,341	
TOTAL OPERATIONS	<u>11,457</u>	<u>41,211</u>	<u>52,668</u>	<u>92,055</u>	<u>39,387</u>	
TOTAL EXPENDITURES	<u>\$ 93,999</u>	<u>\$ 261,045</u>	<u>\$ 355,044</u>	<u>\$ 394,655</u>	<u>\$ 39,611</u>	
<u>BUDGETED FUNDS</u>						
02701 MILK INSPECTION FEES	\$ 91,204	\$ 245,702	\$ 336,906	\$ 371,310	\$ 34,404	
03032-2 SHELL EGG FEDERAL INSPECTION FEES	2,795	15,343	18,138	23,345	5,207	
TOTAL BUDGET FUNDING	<u>\$ 93,999</u>	<u>\$ 261,045</u>	<u>\$ 355,044</u>	<u>\$ 394,655</u>	<u>\$ 39,611</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 has not calculated potential retirements in the projections at this time.

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

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 15,899	\$ 40,565	\$ 56,464	\$ 175,712	\$ 119,248
61200 OVERTIME	661	-	661	2,771	2,110
61400 BENEFITS	9,539	14,189	23,728	73,739	50,011
TOTAL PERSONAL SERVICES	<u>26,099</u>	<u>54,754</u>	<u>80,853</u>	<u>252,222</u>	<u>171,369</u>
62000 OPERATIONS					
62100 CONTRACT	7,642	27,476	35,118	127,940	92,822
62200 SUPPLY	40	709	749	11,114	10,365
62800 OTHER EXPENSES	373	1,128	1,501	7,078	5,577
TOTAL OPERATIONS	<u>8,055</u>	<u>29,313</u>	<u>37,368</u>	<u>146,132</u>	<u>108,764</u>
TOTAL EXPENDITURES	<u>\$ 34,154</u>	<u>\$ 84,067</u>	<u>\$ 118,221</u>	<u>\$ 398,354</u>	<u>\$ 280,133</u>

BUDGETED FUNDS

02262 SHIELDED EGG GRADING FEES	\$ 34,154	\$ 84,067	\$ 118,221	\$ 398,354	\$ 280,133
TOTAL BUDGET FUNDING	<u>\$ 34,154</u>	<u>\$ 84,067</u>	<u>\$ 118,221</u>	<u>\$ 398,354</u>	<u>\$ 280,133</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 has not calculated potential retirements in the projections at this time.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
BUDGETED FTE	24.50				
HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES					
61000 PERSONAL SERVICES					
61100 SALARIES	\$ 241,457	\$ 628,939	\$ 870,396	\$ 887,429	\$ 17,033
61200 OVERTIME	14,140	23,386	37,526	16,643	(20,883)
61400 BENEFITS	127,589	318,986	446,575	382,958	(63,617)
TOTAL PERSONAL SERVICES	<u>383,186</u>	<u>971,311</u>	<u>1,354,497</u>	<u>1,287,030</u>	<u>(67,467)</u>
62000 OPERATIONS					
62100 CONTRACT	24,657	41,301	65,958	64,341	(1,617)
62200 SUPPLY	2,644	11,516	14,160	8,152	(6,008)
62300 COMMUNICATION	3,627	13,813	17,440	19,509	2,069
62400 TRAVEL	10,581	41,529	52,110	50,504	(1,606)
62500 RENT	42,950	127,503	170,453	159,493	(10,960)
62700 REPAIR & MAINT	960	14,810	15,770	4,749	(11,021)
62800 OTHER EXPENSES	63,102	262,506	325,608	302,829	(22,779)
TOTAL OPERATIONS	<u>148,521</u>	<u>512,978</u>	<u>661,499</u>	<u>609,577</u>	<u>(51,922)</u>
TOTAL EXPENDITURES	<u>\$ 531,707</u>	<u>\$ 1,484,289</u>	<u>\$ 2,015,996</u>	<u>\$ 1,896,607</u>	<u>\$ (119,389)</u>
BUDGETED FUNDS					
01100 GENDERAL FUND	\$ 266,331	\$ 814,934	\$ 1,081,265	\$ 961,876	\$ (119,389)
02427 ANIMAL HEALTH FEES	-	5,717	5,717	5,717	-
03209 MEAT & POULTRY INSPECTION	265,376	663,638	929,014	929,014	-
TOTAL BUDGET FUNDING	<u>\$ 531,707</u>	<u>\$ 1,484,289</u>	<u>\$ 2,015,996</u>	<u>\$ 1,896,607</u>	<u>\$ (119,389)</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 payouts for employees that may retire before the end of the fiscal year is \$25,400 and is included in the projections.

**MONTANA DEPARTMENT OF LIVESTOCK
PROJECTED EXPENSE TO BUDGET COMPARISON REPORT
OCTOBER 31, 2018**

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

	Year-to-Date Actual Expenses October FY 2019	Projected Expenses November to June 2019	FY 2019 Projected Year End Expense Totals	FY 2019 Budget	Projected Budget Excess/ (Deficit)
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BUDGETED FTE	53.11
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES						
61100 SALARIES	\$ 592,846	\$ 1,536,407	\$ 2,129,253	\$ 1,981,893	\$ (147,360)	
61200 OVERTIME	9,835	102,016	111,851	105,278	(6,573)	
61400 BENEFITS	293,174	751,998	1,045,172	871,657	(173,515)	
TOTAL PERSONAL SERVICES	<u>895,855</u>	<u>2,390,421</u>	<u>3,286,276</u>	<u>2,958,828</u>	<u>(327,448)</u>	
62000 OPERATIONS						
62100 CONTRACT	38,205	51,050	89,255	135,466	46,211	
62200 SUPPLY	10,937	90,865	101,802	85,985	(15,817)	
62300 COMMUNICATION	10,434	48,740	59,174	74,191	15,017	
62400 TRAVEL	2,588	19,130	21,718	28,156	6,438	
62500 RENT	45,321	135,131	180,452	153,581	(26,871)	
62600 UTILITIES	6,500	-	6,500	9,170	2,670	
62700 REPAIR & MAINT	657	23,553	24,210	21,782	(2,428)	
62800 OTHER EXPENSES	12,142	62,680	74,822	82,654	7,832	
TOTAL OPERATIONS	<u>126,784</u>	<u>431,149</u>	<u>557,933</u>	<u>590,985</u>	<u>33,052</u>	
TOTAL EXPENDITURES	<u>\$ 1,022,639</u>	<u>\$ 2,821,570</u>	<u>\$ 3,844,209</u>	<u>\$ 3,549,813</u>	<u>\$ (294,396)</u>	
<u>BUDGETED FUNDS</u>						
02425 BRAND INSPECTION FEES	\$ 928,921	\$ 2,129,861	\$ 3,058,782	\$ 3,058,782	\$ -	
02426 PER CAPITA FEES	93,718	691,709	785,427	491,031	(294,396)	
TOTAL BUDGET FUNDING	<u>\$ 1,022,639</u>	<u>\$ 2,821,570</u>	<u>\$ 3,844,209</u>	<u>\$ 3,549,813</u>	<u>\$ (294,396)</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.

Special language appropriations was passed during the 2015 legislation that stated if the Department increased Per Capita Fee (PCF) on livestock, additional appropriations would be provided to fund salary increases for employees who were below 80% of the midpoint of the 2014 market survey. The additional authority was \$500,000. The Department increased PCF in 2016 and increased salaries as per the LA701.

The Department was calculating and processing the wage increases at the end of fiscal year 2016, however, the adjusted pay rates were not entered into SABHRS until after the personal services snapshot in July 2016 was completed and therefore were not captured in the snapshot and not included in the 2019 biennium budget. The Department is considering HB-03 to request the additional authority passed during the 2015 legislation for FY 2019.

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**MONTANA DEPARTMENT OF LIVESTOCK
EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
	Adjusted Budget	Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE	137.62
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61000 PERSONAL SERVICES					
61100 SALARIES	\$ 6,125,478	\$ 1,601,336	\$ 1,633,812	\$ (32,476)	\$ 4,524,142
61200 OVERTIME	124,692	24,636	30,377	(5,741)	100,056
61300 OTHER/PER DIEM	14,713	1,150	1,550	(400)	13,563
61400 BENEFITS	2,452,745	751,219	759,373	(8,154)	1,701,526
TOTAL PERSONAL SERVICES	<u>8,717,628</u>	<u>2,378,341</u>	<u>2,425,112</u>	<u>(46,771)</u>	<u>6,339,287</u>
62000 OPERATIONS					
62100 CONTRACT	1,477,791	234,198	323,128	(88,930)	1,243,593
62200 SUPPLY	776,164	224,377	246,509	(22,132)	551,787
62300 COMMUNICATION	217,092	39,102	65,052	(25,950)	177,990
62400 TRAVEL	148,410	26,765	46,551	(19,786)	121,645
62500 RENT	530,330	184,951	171,112	13,839	345,379
62600 UTILITIES	65,772	21,408	21,172	236	44,364
62700 REPAIR & MAINT	191,005	23,280	68,952	(45,672)	167,725
62800 OTHER EXPENSES	603,119	127,672	62,688	64,984	475,447
TOTAL OPERATIONS	<u>4,009,683</u>	<u>881,753</u>	<u>1,005,164</u>	<u>(123,411)</u>	<u>3,127,930</u>
63000 EQUIPMENT					
63100 EQUIPMENT	38,885	6,918	20,900	(13,982)	31,967
TOTAL EQUIPMENT	<u>38,885</u>	<u>6,918</u>	<u>20,900</u>	<u>(13,982)</u>	<u>31,967</u>
68000 TRANSFERS					
68000 TRANSFERS	327,481	-	97,391	(97,391)	327,481
TOTAL TRANSFERS	<u>327,481</u>	<u>-</u>	<u>97,391</u>	<u>(97,391)</u>	<u>327,481</u>
TOTAL	<u>\$ 13,093,677</u>	<u>\$ 3,267,012</u>	<u>\$ 3,548,567</u>	<u>\$ (281,555)</u>	<u>\$ 9,826,665</u>

FUND

01100 GENDERAL FUND	2,609,187	\$ 445,037	\$ 495,005	\$ (49,968)	\$ 2,164,150
02262 SHIELDED EGG GRADING FEES	398,354	34,154	38,643	(4,489)	364,200
02425 BRAND INSPECTION FEES	3,058,782	928,921	1,093,151	(164,230)	2,129,861
02426 PER CAPITA FEE	3,324,857	1,103,667	1,141,743	(38,076)	2,221,190
02427 ANIMAL HEALTH	5,717	-	-	-	5,717
02701 MILK INSPECTION FEES	448,741	99,828	83,844	15,984	348,913
02817 MILK CONTROL	282,019	75,647	79,982	(4,335)	206,372
03209 MEAT & POULTRY INSPECTION-FED	929,014	265,376	243,054	22,322	663,638
03032-2 SHELL EGG FEDERAL INSPECTION	23,345	2,795	5,256	(2,461)	20,550
03427 AH FEDERAL UMBRELLA	800,382	98,877	106,941	(8,064)	701,505
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,606	5,876	-	5,876	24,730
06026 DIAGNOSTIC LABORATORY FEES	1,182,673	206,834	260,948	(54,114)	975,839
TOTAL BUDGET FUNDING	<u>\$ 13,093,677</u>	<u>\$ 3,267,012</u>	<u>\$ 3,548,567</u>	<u>\$ (281,555)</u>	<u>\$ 9,826,665</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The Department of Livestock is budgeted for \$13,093,677 and 137.62 FTE in FY 2019. Personal services budget is 27% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$46,771 lower than October 2017. Operations are 22% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$123,411 lower than October 2017. Overall, Department of Livestock total expenditures were \$281,555 lower than the same period last year. With 25% of the budget year lapsed, 25% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE	13.00
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 708,143	\$ 219,156	\$ 179,107	\$ 40,049	\$ 488,987
61300 OTHER/PER DIEM	2,750	650	900	(250)	2,100
61400 BENEFITS	241,942	83,480	72,361	11,119	158,462
TOTAL PERSONAL SERVICES	952,835	303,286	252,368	50,918	649,549
62000 OPERATIONS					
62100 CONTRACT	256,263	54,871	89,286	(34,415)	201,392
62200 SUPPLY	84,876	62,542	48,501	14,041	22,334
62300 COMMUNICATION	59,399	15,632	17,680	(2,048)	43,767
62400 TRAVEL	12,661	3,702	3,913	(211)	8,959
62500 RENT	144,790	48,613	49,584	(971)	96,177
62700 REPAIR & MAINT	487	135	214	(79)	352
62800 OTHER EXPENSES	10,646	5,816	2,394	3,422	4,830
TOTAL OPERATIONS	569,122	191,311	211,572	(20,261)	377,811
68000 TRANSFERS					
68000 TRANSFERS	87,481	-	97,391	(97,391)	87,481
TOTAL TRANSFERS	87,481	-	97,391	(97,391)	87,481
TOTAL EXPENDITURES	\$ 1,609,438	\$ 494,597	\$ 561,331	\$ (66,734)	\$ 1,114,841
<u>BUDGETED FUNDS</u>					
02426 PER CAPITA	1,609,438	\$ 494,597	\$ 561,331	\$ (66,734)	\$ 1,114,841
TOTAL BUDGETED FUNDS	\$ 1,609,438	\$ 494,597	\$ 561,331	\$ (66,734)	\$ 1,114,841

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

Central Services And Board Of Livestock is budgeted \$1,582,850 and 13.00 FTE in FY 2019 and is funded with per capita fees. Personal services budget is 32% expended with 29% of payrolls complete. The personal services expended through October 2018 was \$50,918 higher than October 2017. Operation expenses are 34% expended as of October 2018 and were \$20,261 lower than October 2017. Overall, Central Services And Board Of Livestock total expenditures were \$66,734 lower than the same period last year. With 25% of the budget year lapsed, 31% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses		Same Period Prior Year Actual Expenses		Year to Year Comparison	Balance of Budget Available
	FY 2019 Budget	October FY 2019	October FY 2018	October FY 2018		

BUDGETED FTE 1.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 58,443	\$ 19,845	\$ 16,585	\$ 3,260	\$ 38,598
61300 OTHER/PER DIEM	350	-	350	(350)	350
61400 BENEFITS	21,098	7,304	6,654	650	13,794
TOTAL PERSONAL SERVICE:	<u>79,891</u>	<u>27,149</u>	<u>23,589</u>	<u>3,560</u>	<u>52,742</u>

62000 OPERATIONS

62100 CONTRACT	1,217	497	535	(38)	720
62200 SUPPLY	1,517	198	204	(6)	1,319
62300 COMMUNICATION	2,519	147	490	(343)	2,372
62400 TRAVEL	2,980	-	1,506	(1,506)	2,980
62500 RENT	5,461	1,820	1,787	33	3,641
62700 REPAIR & MAINT	175	-	62	(62)	175
62800 OTHER EXPENSES	899	100	140	(40)	799
TOTAL OPERATIONS	<u>14,768</u>	<u>2,762</u>	<u>4,724</u>	<u>(1,962)</u>	<u>12,006</u>

TOTAL EXPENDITURES

	<u>\$ 94,659</u>	<u>\$ 29,911</u>	<u>\$ 28,313</u>	<u>\$ 1,598</u>	<u>\$ 64,748</u>
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BUDGETED FUNDS

01100 GENERAL FUND	\$ 94,659	\$ 29,911	\$ 28,313	\$ 1,598	\$ 64,748
TOTAL BUDGETED FUNDS	<u>\$ 94,659</u>	<u>\$ 29,911</u>	<u>\$ 28,313</u>	<u>\$ 1,598</u>	<u>\$ 64,748</u>

In FY 2019, the Livestock Loss Board is budgeted \$94,659 with 1.00 FTE funded with general fund. The personal services budget is 34% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$3,560 higher than October 2017. Operations are 19% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$1,962 lower than October 2017. Overall, Livestock Loss Board total expenditures were \$1,598 higher than the same period last year. With 25% of the budget year lapsed, 32% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

DIVISION: CENTRALIZED SERVICES
PROGRAM: MILK CONTROL BUREAU

**BUDGET TO ACTUAL EXPENSE
COMPARISON REPORT**

	Year-to-Date Actual Expenses October FY 2019	Same Period Prior Year Actual Expenses October FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE 3.00

HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 165,650	\$ 47,571	\$ 47,327	\$ 244	\$ 118,079
61300 OTHER/PER DIEM	11,613	500	300	200	11,113
61400 BENEFITS	73,350	19,426	19,350	76	53,924
TOTAL PERSONAL SERVICES	<u>250,613</u>	<u>67,497</u>	<u>66,977</u>	<u>520</u>	<u>183,116</u>
62000 OPERATIONS					
62100 CONTRACT	3,025	2,432	3,272	(840)	593
62200 SUPPLY	3,450	552	684	(132)	2,898
62300 COMMUNICATION	4,250	27	410	(383)	4,223
62400 TRAVEL	7,000	1,250	1,789	(539)	5,750
62500 RENT	7,921	2,932	3,824	(892)	4,989
62700 REPAIR & MAINT	160	-	-	-	160
62800 OTHER EXPENSES	5,600	957	3,026	(2,069)	4,643
TOTAL OPERATIONS	<u>31,406</u>	<u>8,150</u>	<u>13,005</u>	<u>(4,855)</u>	<u>23,256</u>
TOTAL EXPENDITURES	<u>\$ 282,019</u>	<u>\$ 75,647</u>	<u>\$ 79,982</u>	<u>\$ (4,335)</u>	<u>\$ 206,372</u>
BUDGETED FUNDS					
02817 MILK CONTROL	\$ 282,019	\$ 75,647	\$ 79,982	\$ (4,335)	\$ 206,372
TOTAL BUDGETED FUNDS	<u>\$ 282,019</u>	<u>\$ 75,647</u>	<u>\$ 79,982</u>	<u>\$ (4,335)</u>	<u>\$ 206,372</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2019, The Milk Control Bureau is budgeted \$282,019 and has 3.00 FTE. The bureau is funded with milk industry fees. The personal services budget is 27% expended with 29% of payrolls complete. Personal services expended as of October 2018 were \$520 higher than October 2017. Operations are 26% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$4,855 lower than October 2017. Overall, Milk Control Bureau total expenditures were \$4,335 lower than the same period last year. With 25% of the budget year lapsed, 27% of the budget is expended.

The 2018-19 budgeting process restricted capitol rent and those appropriations cannot be used for non-restricted purposes. CSD's restricted rent appropriations was not adequately funded. Rent appropriations was transferred from Milk Control to CSD. Milk Control unused restricted capitol rent authority is \$8,504.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses	Same Period Prior Year Actual Expenses	Year to Year Comparison	Balance of Budget Available
FY 2019 Budget	October FY 2019	October FY 2018		

BUDGETED FTE	8.50
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61000 PERSONAL SERVICES					
61100 SALARIES	\$ 502,607	\$ 115,179	\$ 138,404	\$ (23,225)	\$ 387,428
61400 BENEFITS	180,691	48,861	54,118	(5,257)	131,830
TOTAL PERSONAL SERVICES	683,298	164,040	192,522	(28,482)	519,258
62000 OPERATIONS					
62100 CONTRACT	12,365	3,746	5,679	(1,933)	8,619
62200 SUPPLY	11,398	9,563	7,925	1,638	1,835
62300 COMMUNICATION	20,734	5,680	6,891	(1,211)	15,054
62400 TRAVEL	11,502	3,893	2,833	1,060	7,609
62500 RENT	8,066	3,682	2,608	1,074	4,384
62700 REPAIR & MAINT	8,422	3,287	1,180	2,107	5,135
62800 OTHER EXPENSES	13,730	3,375	1,834	1,541	10,355
TOTAL OPERATIONS	86,217	33,226	28,950	4,276	52,991
TOTAL	\$ 769,515	\$ 197,266	\$ 221,472	\$ (24,206)	\$ 572,249
FUND					
02426 PER CAPITA FEE	\$ 769,515	\$ 197,266	\$ 221,472	\$ (24,206)	\$ 572,249
TOTAL BUDGET FUNDING	\$ 769,515	\$ 197,266	\$ 221,472	\$ (24,206)	\$ 572,249

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The State Veterinarian Office includes Import and Alternative Livestock. In FY 2019, the State Veterinarian Import Office is budgeted \$769,515 with 8.50 FTE and is funded with per capita fees. The personal services budget is 24% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$28,482 lower than October 2017. Operations are 39% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$4,276 higher than October 2017. The repair and maintenance includes a contract for the USA Herds system of \$25,000. The total budget is 26% expended with 25% of the year lapsed. This is \$24,206 less than the same period in FY 2016.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
	Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE 2.00

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 112,861	\$ 28,623	\$ 34,456	\$ (5,833)	\$ 84,238
61400 BENEFITS	39,946	11,085	13,204	(2,119)	28,861
TOTAL PERSONAL SERVICES	156,176	39,708	47,660	(7,952)	113,099
62000 OPERATIONS					
62100 CONTRACT	679,075	61,926	94,968	(33,042)	617,149
62200 SUPPLY	510	663	451	212	(153)
62300 COMMUNICATION	2,327	349	479	(130)	1,978
62400 TRAVEL	4,007	-	2,664	(2,664)	4,007
62700 REPAIR & MAINT	52	-	50	(50)	52
62800 OTHER EXPENSES	5,280	938	2,258	(1,320)	4,342
TOTAL OPERATIONS	583,207	63,876	100,870	(36,994)	627,375
TOTAL EXPENDITURES	\$ 739,383	\$ 103,584	\$ 148,530	\$ (44,946)	\$ 740,474
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 844,058	\$ 103,584	\$ 148,530	\$ (44,946)	\$ 740,474
TOTAL BUDGETED FUNDS	\$ 844,058	\$ 103,584	\$ 148,530	\$ (44,946)	\$ 740,474

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May The Designated Surveillance Area (DSA) is budgeted for \$844,058 and 2.00 FTE in FY 2019 and is funded with general funds. The personal services budget is 25% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$7,952 lower than October 2017. Operations are 11% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$36,994 lower than October 2017. Overall, DSA total expenditures were \$44,946 lower than the same period last year with 12% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		FY 2019 Budget	Year-End Budget Changes	FY 2019 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
					Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		
BUDGETED FTE					3.75			
HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES								
61000 PERSONAL SERVICES								
61100 SALARIES	\$ 268,612	\$ -	\$ 268,612	\$ 21,322	\$ 33,958	\$ (12,636)	\$ 247,290	
61400 BENEFITS	100,664	-	100,664	10,382	14,568	(4,186)	90,282	
TOTAL PERSONAL SERVICES	<u>369,276</u>	<u>-</u>	<u>369,276</u>	<u>31,704</u>	<u>48,526</u>	<u>(16,822)</u>	<u>337,572</u>	
62000 OPERATIONS								
62100 CONTRACT	71,682	10,082	81,764	15,989	11,165	4,824	65,775	
62200 SUPPLY	5,283	-	5,283	4,860	4,202	658	423	
62300 COMMUNICATION	1,822	-	1,822	1,327	1,966	(639)	495	
62400 TRAVEL	3,742	8,000	11,742	2,079	6,550	(4,471)	9,663	
62500 RENT	17,442	20,000	37,442	33,040	30,540	2,500	4,402	
62700 REPAIR & MAINT	1,547	-	1,547	385	218	167	1,162	
62800 OTHER EXPENSES	32,588	-	32,588	2,573	3,774	(1,201)	30,015	
TOTAL OPERATIONS	<u>134,106</u>	<u>38,082</u>	<u>172,188</u>	<u>60,253</u>	<u>58,415</u>	<u>1,838</u>	<u>111,935</u>	
63000 EQUIPMENT								
63100 EQUIPMENT	-	18,918	18,918	6,918	-	6,918	12,000	
TOTAL EQUIPMENT	<u>-</u>	<u>18,918</u>	<u>18,918</u>	<u>6,918</u>	<u>-</u>	<u>6,918</u>	<u>12,000</u>	
68000 TRANSFERS								
68000 TRANSFERS	297,000	(57,000)	240,000	-	-	-	240,000	
TOTAL TRANSFERS	<u>297,000</u>	<u>(57,000)</u>	<u>240,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,000</u>	
TOTAL EXPENDITURES	<u>\$ 800,382</u>	<u>\$ -</u>	<u>\$ 800,382</u>	<u>\$ 98,875</u>	<u>\$ 106,941</u>	<u>\$ (8,066)</u>	<u>\$ 701,507</u>	
BUDGETED FUNDS								
03427 AH FEDERAL UMBRELLA	\$ 800,382	\$ -	\$ 800,382	\$ 98,875	\$ 106,941	\$ (8,066)	\$ 701,507	
TOTAL BUDGETED FUNDS	<u>\$ 800,382</u>	<u>\$ -</u>	<u>\$ 800,382</u>	<u>\$ 98,875</u>	<u>\$ 106,941</u>	<u>\$ (8,066)</u>	<u>\$ 701,507</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

The Federal Animal Health Disease Grants are budgeted for \$800,382 and 3.75 FTE in FY 2019 funded with Animal Health Federal Umbrella grants. The 3.75 FTE are bison workers. Personal services budget is 9% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$16,822 lower than October 2017. Operations are 35% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$1,838 higher than October 2017. Overall, Federal Animal Health Disease Grants total expenditures were \$8,066 lower than the same period last year with 12% of the budget expended.

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**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019	Year-to-Date Actual Expenses October FY 2019	Same Period Prior Year Actual Expenses October FY 2018	Year to Year Comparison	Balance of Budget Available
	Budget				

BUDGETED FTE	20.01
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HOUSE BILL 2 AND SB 418 APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 976,319	\$ 218,803	\$ 244,010	\$ (25,207)	\$ 757,516
61400 BENEFITS	342,612	97,032	105,489	(8,457)	245,580
TOTAL PERSONAL SERVICES	<u>1,318,931</u>	<u>315,835</u>	<u>349,499</u>	<u>(33,664)</u>	<u>1,003,096</u>
62000 OPERATIONS					
62100 CONTRACT	103,102	20,393	25,765	(5,372)	82,709
62200 SUPPLY	506,169	123,498	123,352	146	382,671
62300 COMMUNICATION	25,395	1,055	5,940	(4,885)	24,340
62400 TRAVEL	4,160	2,112	933	1,179	2,048
62500 RENT	6,698	-	5,548	(5,548)	6,698
62600 UTILITIES	53,740	12,940	14,064	(1,124)	40,800
62700 REPAIR & MAINT	144,665	17,099	57,228	(40,129)	127,566
62800 OTHER EXPENSES	110,968	33,282	33,370	(88)	77,686
TOTAL OPERATIONS	<u>954,897</u>	<u>210,379</u>	<u>266,200</u>	<u>(55,821)</u>	<u>744,518</u>
63000 EQUIPMENT					
63100 EQUIPMENT	19,967	-	20,900	(20,900)	19,967
TOTAL EQUIPMENT	<u>19,967</u>	<u>-</u>	<u>20,900</u>	<u>(20,900)</u>	<u>19,967</u>
TOTAL	<u>\$ 2,293,795</u>	<u>\$ 526,214</u>	<u>\$ 636,599</u>	<u>\$ (110,385)</u>	<u>\$ 1,767,581</u>
BUDGETED FUNDS					
01100 GENERAL FUND	\$ 625,643	\$ 2,767	\$ 26,151	\$ (23,384)	\$ 622,876
02426 PER CAPITA FEE	454,873	310,737	349,500	(38,763)	144,136
03673 FEDERAL ANIMAL HEALTH DISEASE GRANTS	30,606	5,876	-	5,876	24,730
06026 DIAGNOSTIC LABORATORY FEES	1,182,673	206,834	260,948	(54,114)	975,839
TOTAL BUDGET FUNDING	<u>\$ 2,293,795</u>	<u>\$ 526,214</u>	<u>\$ 636,599</u>	<u>\$ (110,385)</u>	<u>\$ 1,767,581</u>

Under direction of the Budget Director, the Department submitted a plan to reduce General Fund programs by 10%. The reduction is established by 17-7-140, MCA. The amount general fund reduced from the diagnostic laboratory budget is \$70,577. This includes the milk laboratory reduction requirement.

The Department's retirement payouts for the diagnostic laboratory as of October 31, 2018 was \$28,619. There were no retirements for the same period in FY 2019.

Proprietary funds (06026 Diagnostic Laboratory Fees) include accrued pension expense. Governmental Funds (general fund, state special revenue funds, etc) do not include accrued expenses until those expenses are paid.

The main lab is budgeted for \$2,293,795 and 20.01 FTE in FY 2019. It is funded with 01100 general fund of \$625,643, 02426 per capita fee of \$454,873, federal funds of \$30,606, and 06026 diagnostic laboratory fees of \$1,182,673. Personal services are 24% expended with 29% of payrolls complete. Personal services expended as of October 2018 were \$33,664 lower than October 2017. Operations are 22% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$55,821 lower than October 2017. Overall, Main Lab total expenditures were \$110,385 lower than the same period last year. With 25% of the budget year lapsed, 23% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
	Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE	1.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 76,988	\$ 23,368	\$ 19,364	\$ 4,004	\$ 53,620
61400 BENEFITS	32,309	11,411	9,773	1,638	20,898
TOTAL PERSONAL SERVICES	<u>109,297</u>	<u>34,779</u>	<u>29,137</u>	<u>5,642</u>	<u>74,518</u>
62000 OPERATIONS					
62100 CONTRACT	5,499	1,154	1,499	(345)	4,345
62200 SUPPLY	26,607	6,045	8,181	(2,136)	20,562
62300 COMMUNICATION	466	46	25	21	420
62400 TRAVEL	190	-	-	-	190
62500 RENT	209	3,462	-	3,462	(3,253)
62600 UTILITIES	2,862	1,968	608	1,360	894
62700 REPAIR & MAINT	7,695	160	6,681	(6,521)	7,535
62800 OTHER EXPENSES	7,557	2,768	3,026	(258)	4,789
TOTAL OPERATIONS	<u>51,085</u>	<u>15,603</u>	<u>20,020</u>	<u>(4,417)</u>	<u>35,482</u>
TOTAL	<u>\$ 160,382</u>	<u>\$ 50,382</u>	<u>\$ 49,157</u>	<u>\$ 1,225</u>	<u>\$ 110,000</u>
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 82,951	\$ 42,444	\$ 49,157	\$ (6,713)	\$ 40,507
02701 MILK INSPECTION FEES	77,431	7,938	-	7,938	69,493
TOTAL BUDGETED FUNDS	<u>\$ 160,382</u>	<u>\$ 50,382</u>	<u>\$ 49,157</u>	<u>\$ 1,225</u>	<u>\$ 110,000</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2019, the Milk Laboratory budget is \$160,382, and has 1.50 FTE funded with milk inspection fees and general fund. Personal services budget is 32% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$5,642 higher than October 2017. Operations are 31% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$4,417 lower than October 2017. Overall, milk lab total expenditures were \$1,225 higher than the same period last year. The total milk lab budget is 31% expended with 25% of the budget year complete. Although the Milk Lab is over-budget, it is combined with the Diagnostic Laboratory for final budgetary analysis. In FY 2017, it was deemed appropriate that the Milk Laboratory was charged for its portion of utilities and recharges. While this increases the Milk Lab's expenses, it decreased the Diagnostic Lab's expenses by equal amount. These expenses were not in the Milk Lab's budget.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT		Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE 4.75

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 210,821	\$ 57,267	\$ 52,614	\$ 4,653	\$ 153,554
61400 BENEFITS	91,779	25,275	22,739	2,536	66,504
TOTAL PERSONAL SERVICES	<u>302,600</u>	<u>82,542</u>	<u>75,353</u>	<u>7,189</u>	<u>220,058</u>
62000 OPERATIONS					
62100 CONTRACT	7,734	2,488	3,280	(792)	5,246
62200 SUPPLY	31,103	1,433	2,083	(650)	29,670
62300 COMMUNICATION	6,480	778	1,472	(694)	5,702
62400 TRAVEL	15,508	492	(2,417)	2,909	15,016
62500 RENT	6,669	3,422	7,847	(4,425)	3,247
62700 REPAIR & MAINT	1,271	597	246	351	674
62800 OTHER EXPENSES	23,290	2,247	1,237	1,010	21,043
TOTAL OPERATIONS	<u>92,055</u>	<u>11,457</u>	<u>13,748</u>	<u>(2,291)</u>	<u>80,598</u>
TOTAL	<u>\$ 394,655</u>	<u>\$ 93,999</u>	<u>\$ 89,101</u>	<u>\$ 4,898</u>	<u>\$ 300,656</u>

BUDGETED FUNDS

02701 MILK INSPECTION FEES	\$ 371,310	\$ 91,204	\$ 83,845	\$ 7,359	280,106
03032-2 SHELL EGG FEDERAL INSPECTION FEI	23,345	2,795	5,256	(2,461)	20,550
TOTAL BUDGET FUNDING	<u>\$ 394,655</u>	<u>\$ 93,999</u>	<u>\$ 89,101</u>	<u>\$ 4,898</u>	<u>\$ 300,656</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2019, the Milk and Egg Inspection program is budgeted \$394,655 with 4.75 FTE. It is mainly funded with Milk Inspection Fees of \$371,310 and Shell Egg Federal Inspection Fees of \$23,345. The personal services budget is 27% expended with % of payrolls complete. Personal services expended as of October 2018 was \$7,189 higher than October 2017. Operations are 12% expended with 25% of the budget year lapsed. Overall, operation expenses as of October 2018 were \$2,291 lower than October 2017. Total Milk Inspection expenditures were \$4,898 higher than the same period last year. With 25% of the budget year lapsed, 24% of the budget is expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019	Year-to-Date Actual Expenses October FY 2019	Same Period Prior Year Actual Expenses October FY 2018	Year to Year Comparison	Balance of Budget Available
	Budget				

BUDGETED FTE 2.50

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES

61100 SALARIES	\$ 175,712	\$ 15,899	\$ 20,577	\$ (4,678)	\$ 159,813
61102 OVERTIME	2,771	661	1,159	(498)	2,110
61400 BENEFITS	73,739	9,539	9,153	386	64,200
TOTAL PERSONAL SERVICES	<u>252,222</u>	<u>26,099</u>	<u>30,889</u>	<u>(4,790)</u>	<u>226,123</u>

62000 OPERATIONS

62100 CONTRACT	127,940	7,642	7,288	354	120,298
62200 SUPPLY	11,114	40	94	(54)	11,074
62800 OTHER EXPENSES	7,078	373	372	1	6,705
TOTAL OPERATIONS	<u>146,132</u>	<u>8,055</u>	<u>7,754</u>	<u>301</u>	<u>138,077</u>
TOTAL	<u>\$ 398,354</u>	<u>\$ 34,154</u>	<u>\$ 38,643</u>	<u>\$ (4,489)</u>	<u>\$ 364,200</u>

BUDGETED FUNDS

02262 SHIELDED EGG GRADING FEES	\$ 398,354	\$ 34,154	\$ 38,643	\$ (4,489)	\$ 364,200
TOTAL BUDGET FUNDING	<u>\$ 398,354</u>	<u>\$ 34,154</u>	<u>\$ 38,643</u>	<u>\$ (4,489)</u>	<u>\$ 364,200</u>

The Shielded Egg Grading Program is budgeted \$398,354 with 2.50 FTE in FY 2019 and is funded with Egg Grading fees. Personal services budget is 10% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$4,790 lower than October 2017. Operations are 6% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$301 higher than October 2017. Overall, the Egg Grading program total expenditures were \$4,489 lower than the same period last year with 9% of the budget expended.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

DIVISION: MEAT & POULTRY INSPECTION PROGRAM
PROGRAM: MEAT INSPECTION

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	Year-to-Date Actual Expenses October FY 2019	Same Period Prior Year Actual Expenses October FY 2018	Year to Year Comparison	Balance of Budget Available
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BUDGETED FTE	24.50
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HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 887,429	\$ 241,457	\$ 251,839	\$ (10,382)	\$ 645,972
61102 OVERTIME	16,643	14,140	14,843	(703)	2,503
61400 BENEFITS	382,958	127,589	134,286	(6,697)	255,369
TOTAL PERSONAL SERVICES	1,287,030	383,186	400,968	(17,782)	903,844
62000 OPERATIONS					
62100 CONTRACT	64,341	24,657	18,505	6,152	39,684
62200 SUPPLY	8,152	2,644	3,290	(646)	5,508
62300 COMMUNICATION	19,509	3,627	5,864	(2,237)	15,882
62400 TRAVEL	50,504	10,581	12,112	(1,531)	39,923
62500 RENT	159,493	42,950	42,965	(15)	116,543
62700 REPAIR & MAINT	4,749	960	506	454	3,789
62800 OTHER EXPENSES	302,829	63,102	1,698	61,404	239,727
TOTAL OPERATIONS	609,577	148,521	84,940	63,581	461,056
TOTAL EXPENDITURES	\$ 1,896,607	\$ 531,707	\$ 485,908	\$ 45,799	\$ 1,364,900
<u>BUDGETED FUNDS</u>					
01100 GENERAL FUND	\$ 961,876	\$ 266,331	\$ 242,854	\$ 23,477	\$ 695,545
02427 ANIMAL HEALTH FEES	5,717	-	-	-	5,717
03209 MEAT & POULTRY INSPECTION-FED	929,014	265,376	243,054	22,322	663,638
TOTAL BUDGET FUNDING	\$ 1,896,607	\$ 531,707	\$ 485,908	\$ 45,799	\$ 1,364,900

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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2019, Meat Inspection is budgeted \$1,896,607 with 24.50 FTE. The bureau is funded with general fund of \$961,876, Meat & Poultry Inspection-Fed of \$929,014 and \$5,717 animal health fees levied from licensing as per 81-9-201(1)MCA. Personal services budget is 30% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$17,782 lower than October 2017. Operations are 24% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$63,581 higher than October 2017 because the Federal indirect expenses were not recorded as of October 31, 2017. Overall, Meat Inspection total expenditures were \$45,799 higher than the same period last year. The total budget is 28% expended with 25% of the budget year lapsed.

**MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
OCTOBER 31, 2018**

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

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2019 Budget	Year-to-Date	Same Period	Year to Year Comparison	Balance of Budget Available
		Actual Expenses October FY 2019	Prior Year Actual Expenses October FY 2018		

BUDGETED FTE 53.11

HOUSE BILL 2 AND PAYPLAN APPROPRIATED EXPENDITURES

61000 PERSONAL SERVICES					
61100 SALARIES	\$ 1,981,893	\$ 592,846	\$ 601,975	\$ (9,129)	\$ 1,389,047
61200 OVERTIME	105,278	9,835	14,375	(4,540)	95,443
61400 BENEFITS	871,657	293,174	301,008	(7,834)	578,483
TOTAL PERSONAL SERVICES	<u>2,958,828</u>	<u>895,855</u>	<u>917,358</u>	<u>(21,503)</u>	<u>2,062,973</u>
62000 OPERATIONS					
62100 CONTRACT	135,466	38,205	62,048	(23,843)	97,261
62200 SUPPLY	85,985	10,937	47,542	(36,605)	75,048
62300 COMMUNICATION	74,191	10,434	20,407	(9,973)	63,757
62400 TRAVEL	28,156	2,588	10,062	(7,474)	25,568
62500 RENT	153,581	45,321	33,199	12,122	108,260
62600 UTILITIES	9,170	6,500	6,500	-	2,670
62700 REPAIR & MAINT	21,782	657	2,567	(1,910)	21,125
62800 OTHER EXPENSES	82,654	12,142	9,763	2,379	70,512
TOTAL OPERATIONS	<u>590,985</u>	<u>126,784</u>	<u>192,088</u>	<u>(65,304)</u>	<u>464,201</u>
TOTAL	<u>\$ 3,549,813</u>	<u>\$ 1,022,639</u>	<u>\$ 1,109,446</u>	<u>\$ (86,807)</u>	<u>\$ 2,527,174</u>

BUDGETED FUNDS

02425 BRAND INSPECTION FEES	\$ 3,058,782	\$ 928,921	\$ 1,093,151	\$ (164,230)	\$ 2,129,861
02426 PER CAPITA FEES	491,031	93,718	16,295	77,423	397,313
TOTAL BUDGET FUNDING	<u>\$ 3,549,813</u>	<u>\$ 1,022,639</u>	<u>\$ 1,109,446</u>	<u>\$ (86,807)</u>	<u>\$ 2,527,174</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. Due to the lag in recording expenses, it may appear that expenses double in June. This is because May and June's expenses are both recorded in June.

In FY 2019, Brands Enforcement is budgeted for \$3,549,813 with 53.11 FTE. It is funded with Brand Inspection Fees of \$3,058,782 and Per Capita Fees of \$491,031. Personal services budget is 30% expended with 29% of payrolls complete. Personal services expended as of October 2018 was \$21,503 lower than October 2017. Operations are 21% expended with 25% of the budget year lapsed. Operation expenses as of October 2018 were \$65,304 lower than October 2017. Overall, Brands Enforcement total expenditures were \$86,807 lower than the same period last year. With 25% of the budget year lapsed, 29% of the budget has been expended.

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**MONTANA DEPARTMENT OF LIVESTOCK
OBPP 2021 BIENNIUM SUBMISSION**

HB2 Department of Livestock	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	9,214,814	340,639	9,555,453	371,004	9,585,818
62000 Operating Expenses	3,627,407	1,417,821	5,045,228	1,389,553	5,016,960
63000 Equipment and Intangible Assets	19,967	219,572	239,539	30,000	49,967
66000 Grants	50,000	-	50,000	-	50,000
67000 Benefits and Claims	200,000	-	200,000	-	200,000
68000 Transfers	384,481	15,000	399,481	15,000	399,481
Total Expenditures	13,496,669	1,993,032	15,489,701	1,805,557	15,302,226
01 GENERAL FUND	2,562,332	549,756	3,112,088	549,064	3,111,396
02 STATE/OTHER SPECIAL REV. FUNDS	7,995,728	1,326,953	9,322,681	1,138,753	9,134,481
03 FEDERAL SPEC. REV. FUNDS	1,755,936	109,280	1,865,216	110,254	1,866,190
06 PROPRIETARY FUNDS	1,182,673	7,043	1,189,716	7,486	1,190,159
FULL TIME EQUIVALENTS	137.63	0.75	138.38	1.5	139.13
Centralized Services	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	1,278,578	126,288	1,404,866	126,166	1,404,744
62000 Operating Expenses	950,868	277,902	1,228,770	232,901	1,183,769
66000 Grants	50,000	-	50,000	-	50,000
67000 Benefits and Claims	200,000	-	200,000	-	200,000
68000 Transfers	87,481	15,000	102,481	15,000	102,481
Total Expenditures	2,566,927	419,190	2,986,117	374,067	2,940,994
01 GENERAL FUND	93,065	18,590	111,655	18,444	111,509
02 STATE/OTHER SPECIAL REV. FUNDS	2,473,862	400,600	2,874,462	355,623	2,829,485
FULL TIME EQUIVALENTS	17	0	17	0	17

Brands Enforcement	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	2,958,257	536,891	3,495,148	573,570	3,531,827
62000 Operating Expenses	590,985	80,583	671,568	93,291	684,276
Total Expenditures	3,549,242	617,474	4,166,716	666,861	4,216,103
02 STATE/OTHER SPECIAL REV. FUNDS	3,549,242	617,474	4,166,716	666,861	4,216,103
FULL TIME EQUIVALENTS	53.11	0.75	53.86	1.5	54.61

Meat Inspection	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	1,245,547	194,370	1,439,917	193,264	1,438,811
62000 Operating Expenses	610,203	16,328	626,531	19,612	629,815
Total Expenditures	1,855,750	210,698	2,066,448	212,876	2,068,626
01 GENERAL FUND	921,019	105,349	1,026,368	106,438	1,027,457
02 STATE/OTHER SPECIAL REV. FUNDS	5,717	-	5,717	-	5,717
03 FEDERAL SPEC. REV. FUNDS	929,014	105,349	1,034,363	106,438	1,035,452
FULL TIME EQUIVALENTS	24.51	0	24.51	0	24.51

Milk & Egg Program	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	518,931	2,250	521,181	1,472	520,403
62000 Operating Expenses	203,151	2,689	205,840	2,843	205,994
Total Expenditures	722,082	4,939	727,021	4,315	726,397
02 STATE/OTHER SPECIAL REV. FUNDS	701,082	3,001	704,083	2,386	703,468
03 FEDERAL SPEC. REV. FUNDS	21,000	1,938	22,938	1,929	22,929
FULL TIME EQUIVALENTS	7.24	0	7.24	0	7.24

Animal Health	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	662,497	-	662,497	(1,545)	660,952
62000 Operating Expenses	86,217	3,131	89,348	3,360	89,577
63000 Equipment and Intangible Assets	-	25,000	25,000	-	-
Total Expenditures	748,714	28,131	776,845	1,815	750,529
01 GENERAL FUND	-	-	-	-	-
02 STATE/OTHER SPECIAL REV. FUNDS	748,714	28,131	776,845	1,879	750,593
03 FEDERAL SPEC. REV. FUNDS	-	-	-	(64)	(64)
FULL TIME EQUIVALENTS	8.61	0	8.61	0	8.61
Diagnostic Lab	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	1,438,897	177,335	1,616,232	175,015	1,613,912
62000 Operating Expenses	989,391	12,388	1,001,779	12,441	1,001,832
63000 Equipment and Intangible Assets	19,967	194,572	214,539	30,000	49,967
Total Expenditures	2,448,255	384,295	2,832,550	217,456	2,665,711
01 GENERAL FUND	717,865	99,505	817,370	98,008	815,873
02 STATE/OTHER SPECIAL REV. FUNDS	517,111	277,747	794,858	112,004	629,115
03 FEDERAL SPEC. REV. FUNDS	30,606	-	30,606	(42)	30,564
06 PROPRIETARY FUNDS	1,182,673	7,043	1,189,716	7,486	1,190,159
FULL TIME EQUIVALENTS	21.51	0	21.51	0	21.51
Bison Federal	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	369,276	(118,034)	251,242	(118,332)	250,944
62000 Operating Expenses	109,040	120,027	229,067	120,325	229,365
68000 Transfers	297,000	-	297,000	-	297,000
Total Expenditures	775,316	1,993	777,309	1,993	777,309
03 FEDERAL SPEC. REV. FUNDS	775,316	1,993	777,309	1,993	777,309
FULL TIME EQUIVALENTS	3.68	0	3.68	0	3.68

DSA	2019 Base Funding	2020 Adjustments	2020 Total	2021 Adjustments	2021 Total
61000 Personal Services	742,831	(578,461)	164,370	(578,606)	164,225
62000 Operating Expenses	87,552	904,773	992,325	904,780	992,332
Total Expenditures	830,383	326,312	1,156,695	326,174	1,156,557
01 GENERAL FUND	830,383	326,312	1,156,695	326,174	1,156,557
FULL TIME EQUIVALENTS	1.97	0	1.97	0	1.97

HB3 Department of Livestock

The Department of Livestock is requesting \$390,946 in state special revenue authority including **\$383,646** (PCF) department wide for personal services expenses as well as **\$7,300** (Milk Control) for the Milk Control Bureau for unanticipated legal expenses.

HB5 Department of Livestock

Veterinary Diagnostic Lab - Planning Only : **\$100,000** (PCF)

HB10 Department of Livestock

Capital Project (Livestock Interface Systems Upgrade) : **\$1,300,000** (PCF : \$650,000/year)

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**MONTANA DEPARTMENT OF LIVESTOCK
PER CAPITA FEE REFUND APPLICATION**

DEPARTMENT OF LIVESTOCK

Per Capita Fee Refund Form

Complete the following form to request a per capita fee refund for livestock which was located out of state during reported tax year.

Mail completed form to:

Montana Department of Livestock
 Finance & Accounting Bureau Chief
 PO Box 202001
 Helena, MT 59620-2001

Species	Per Capita Fee (2016)	Number of livestock reported as of February 1	Number of livestock transferred out of MT	Date livestock were transferred out of MT ⁽¹⁾	Date livestock were transferred back to MT ⁽¹⁾	Number of months livestock were out of state	Amount of refund requested ⁽²⁾
Cattle	2.29						
Sheep and Goats	0.54						
Horses and Mules	5.85						
Swine	0.78						
Poultry	0.05						
Bees	0.41						
Llamas and Alpacas	9.73						
Bison	6.38						
Domestic Ungulates (alternative livestock)	26.33						
Ratites	9.73						

⁽¹⁾ Provide documentation of transfers such as inspection forms.

⁽²⁾ DOL will review information provided and calculate refund.

Total: \$

Name: _____

Address: _____

City: _____ **State:** _____ **Zip:** _____

Owners ID: SSN _____ **or FEIN** _____

Daytime Phone Number: _____

Email: _____

Livestock Owner Signature: _____ **Date:** _____

Montana Code Annotated 2015
 15-24-922

(3)(a) A livestock owner who moves livestock between states is entitled to a refund of the per capita fee collected under [15-24-921](#) based on the number of months that the livestock have situs in Montana. The amount of the refund is equal to the ratio of the number of months that the livestock do not have situs in the state to the number of months in the year, multiplied by the original per capita fee due. A taxpayer shall apply to the board of livestock on a form prescribed by the board for a refund allowed under this subsection by January 31 of the following year. The application must include a statement showing the date when the livestock were moved out of the state.