Centralized Services Division

Financial Report & Update

NOVEMBER 2015

Prepared By:

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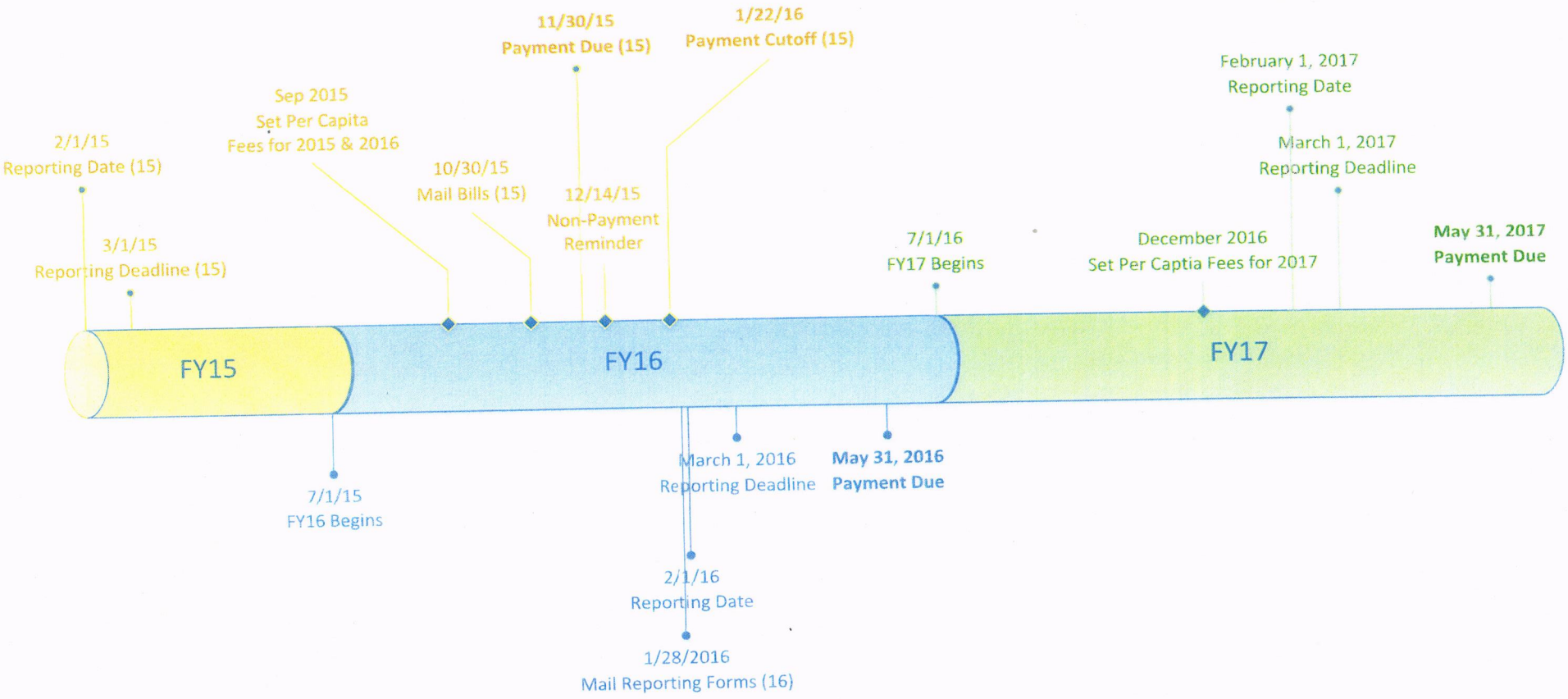
ECONOMIC AFFAIRS INTERIM COMMITTEE 2015-16

December 1-2, 2015 Exhibit 14

Livestock Reporting and Billing Timeline



Livestock per capita fees bills mailed with payment due November 30.

Per Capita Fee Payment

Pay online at ***ReportYourLivestock.mt.gov***

1. Log-in through ePass Montana or use the Quick Pay link
2. Enter your Customer ID and Token found at the top of your bill.
3. Review your bill and enter payment information into the secure payment site.
4. Payment options are eCheck and credit card (Visa and Master Card)

Pay by check:

1. Make the check payable to Montana Department of Revenue
2. Write your Customer ID on the memo line of your check.
3. Send check with the voucher (coupon) in the envelope enclosed with the bill.

For questions regarding per capita fee payments, call toll free (866) 859-2254 (in Helena 444-6900).

2016 Timeline - Livestock Reporting and Per Capita Fee Payment

- Livestock reporting forms will be mailed in **mid-January**.
- Report your livestock by March 1 in the county where the livestock were located on February 1.
- **NEW!** Starting in 2016, livestock per capita fee payments will be due May 31 instead of November 30. The 2015 Legislature changed the per capita fee payment date to May 31 to reduce the time between the reporting and payment due dates.
- When you get your reporting form in the mail, go to *ReportYourLivestock.mt.gov* to report and pay in one online transaction. Or, you can report your livestock by **March 1** and then pay by **May 31**.

More Information

- What does the change in the law mean for livestock owners? You will pay your 2015 livestock per capita fees by **November 30, 2015** and then the 2016 fees will be due by **May 31, 2016**.

- Montana law requires all livestock owners to report by March 1 of each year the number of livestock owned as of February 1 and pay the per capita fee on the livestock reported by May 31 of each year. (15-24-903 & 15-24-921, MCA)

- Livestock includes all poultry and bees, swine three months of age or older and all other livestock nine months or age or older (cattle, sheep, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, emus and alternative livestock).

- Even if you own just one horse and a few chickens, you still need to report. If you reported last year but no longer own livestock, you still need to report to inform us that your livestock count is zero.

- If you are a new livestock owner in the state of Montana or own livestock but have never reported, mail in a livestock reporting form to:

  Montana Department of Revenue
  PO Box 8018
  Helena, MT 59604-8018

  Fill out a separate reporting form for each county where your livestock are located.

- The Board of Livestock annually sets the livestock per capita fee rates. The Department of Revenue collects livestock numbers and per capita fees on behalf of the Department of Livestock. Per capita fees totaling less than $5.00 are rounded up to $5.00.

- Per capita fees fund Department of Livestock programs that monitor animal health, monitor and restrict livestock imports, track animal movements, prevent and investigate livestock theft, and manage predators.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

DIVISION: DEPARTMENT OF LIVESTOCK
PROGRAM: DEPARTMENT OF LIVESTOCK

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	135.62					
61000 PERSONAL SERVICES						
61100 SALARIES	5,793,256	1,583,958	1,560,615	23,343	4,209,298	27.3%
61200 OVERTIME	65,730	11,986	10,019	1,967	53,744	18.2%
61300 OTHER/PER DIEM	7,350	2,250	1,000	1,250	5,100	30.6%
61400 BENEFITS	2,618,915	668,500	662,600	5,900	1,950,415	25.5%
TOTAL PERSONAL SERVICES	8,485,251	2,266,694	2,234,234	32,460	6,218,557	26.7%
62000 OPERATIONS						
62100 CONTRACT	1,133,625	359,607	179,478	180,129	774,018	31.7%
62200 SUPPLY	880,997	190,075	264,401	(74,326)	690,922	21.6%
62300 COMMUNICATION	214,196	61,482	60,361	1,121	152,714	28.7%
62400 TRAVEL	155,179	41,192	47,492	(6,300)	113,987	26.5%
62500 RENT	400,303	121,117	107,570	13,547	279,186	30.3%
62600 UTILITIES	51,511	13,719	17,043	(3,324)	37,792	26.6%
62700 REPAIR & MAINT	208,410	42,507	62,430	(19,923)	165,903	20.4%
62800 OTHER EXPENSES	502,796	123,206	75,620	47,586	379,590	24.5%
TOTAL OPERATIONS	3,547,017	952,905	814,395	138,510	2,594,112	26.9%
63000 EQUIPMENT						
63100 EQUIPMENT	39,200	5,000	-	5,000	34,200	12.8%
TOTAL EQUIPMENT	39,200	5,000	-	5,000	34,200	
68000 TRANSFERS						
68000 TRANSFERS	513,481	42,276	35,150	7,126	471,205	8.2%
TOTAL TRANSFERS	513,481	42,276	35,150	7,126	471,205	
69000 CAPITAL LEASES						
69000 LEASES	19,967	4,612	8,689	(4,077)	15,355	23.1%
TOTAL LEASES	19,967	4,612	8,689	(4,077)	15,355	
TOTAL	12,604,916	3,271,487	3,092,468	179,019	9,333,429	26.0%
FUND						
01100 GENDERAL FUND	2,656,816	338,764	329,084	9,680	2,318,052	12.8%
02262 EGG GRADING	169,488	37,888	28,403	9,485	131,600	22.4%
02425 BRAND INSPECTION FEES	2,485,319	935,014	979,109	(44,095)	1,550,305	37.6%
02426 PER CAPITA FEE	3,545,770	707,685	568,460	139,225	2,838,085	20.0%
02427 ANIMAL HEALTH	1,042,718	603,901	570,678	33,223	438,817	57.9%
02701 MILK AND EGGS INSPECTION	574,784	117,406	130,806	(13,400)	457,378	20.4%
02817 MILK CONTROL	278,250	79,558	69,891	9,667	198,692	28.6%
03209 MEAT & POULTRY INSPECTION	816,453	209,172	190,565	18,607	607,281	25.6%
03032 FEDERAL-ANIMAL HEALTH	80,920	13,011	15,288	(2,277)	67,909	16.1%
03427 FEDERAL UMBRELLA PROGRAM	954,398	229,088	210,184	18,904	725,310	24.0%
TOTAL BUDGET FUNDING	12,604,916	3,271,487	3,092,468	179,019	9,333,429	26.0%

The Department Of Livestock is budgeted for $12,604,916 and 135.62 FTE in FY 2016. Personal services budget is 26.7% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $32,460 higher than October 2014. Operations are 26.9% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $138,510 higher than October 2014. Overall, Department of Livestock total expenditures were $179,019 higher than the same period last year with 26.0% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT

	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	17.00					
61000 PERSONAL SERVICES						
61100 SALARIES	865,060	244,166	247,413	(3,247)	620,894	28.2%
61300 OTHER/PER DIEM	7,350	2,250	1,000	1,250	5,100	30.6%
61400 BENEFITS	349,544	90,315	90,631	(316)	259,229	25.8%
TOTAL PERSONAL SERVICES	1,221,954	336,731	339,044	(2,313)	885,223	27.6%
62000 OPERATIONS						
62100 CONTRACT	237,446	162,229	32,928	129,301	75,217	68.3%
62200 SUPPLY	117,129	17,856	13,946	3,910	99,273	15.2%
62300 COMMUNICATION	42,571	9,589	10,362	(773)	32,982	22.5%
62400 TRAVEL	39,645	12,014	10,068	1,946	27,631	30.3%
62500 RENT	169,777	42,285	35,499	6,786	127,492	24.9%
62700 REPAIR & MAINT	19,235	482	316	166	18,753	2.5%
62800 OTHER EXPENSES	23,088	4,644	6,595	(1,951)	18,444	20.1%
TOTAL OPERATIONS	648,891	249,099	109,714	139,385	399,792	38.4%
68000 TRANSFERS						
68000 TRANSFERS	87,481	-	-	-	87,481	0.0%
TOTAL TRANSFERS	87,481	-	-	-	87,481	
TOTAL	1,958,326	585,830	448,758	137,072	1,372,496	29.9%
FUND						
01100 GENERAL FUND	96,328	27,441	24,024	3,417	68,887	28.5%
02426 PER CAPITA	1,583,748	478,831	354,843	123,988	1,104,917	30.2%
02817 MILK CONTROL	278,250	79,558	69,891	9,667	198,692	28.6%
TOTAL BUDGET FUNDING	1,958,326	585,830	448,758	137,072	1,372,496	29.9%

The combined Central Services is budgeted for $1,958,326 and 17 FTE in FY 2016 funded with general fund, Per Capita and Milk Control fees. The staff of the Milk Control Bureau and Livestock Loss Board are also within Central Services but are shown as separate budgets. Personal services budget is 27.6% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $2,313 lower than October 2014. Operations are 38.4% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $139,385 higher than October 2014. Overall, Central Services total expenditures were $137,072 higher than the same period last year with 29.9% of the budget expended. The increase in contract services is for the settlement costs of a former employee.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED: 33.7%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
61000 PERSONAL SERVICES						
61300 OTHER/PER DIEM	4,600	1,400	1,000	400	3,200	30.4%
TOTAL PERSONAL SERVICES	4,600	1,400	1,000	400	3,200	30.4%
62000 OPERATIONS						
62100 CONTRACT	214	1,876	-	1,876	(1,662)	876.6%
62200 SUPPLY	875	-	217	(217)	875	0.0%
62300 COMMUNICATION	386	151	472	(321)	235	39.1%
62400 TRAVEL	13,592	4,629	3,725	904	8,963	34.1%
62800 OTHER EXPENSES	1,340	184	767	(583)	1,156	13.7%
TOTAL OPERATIONS	16,407	6,840	5,181	1,659	9,567	41.7%
TOTAL	21,007	8,240	6,181	2,059	12,767	39.2%
FUND						
02426 PER CAPITA	21,007	8,240	6,181	2,059	12,767	
TOTAL BUDGET FUNDING	21,007	8,240	6,181	2,059	12,767	39.2%

The Board of Livestock is budgetd for $21,007 in FY 2016. This budget is primarily for the Board meetings and associated costs. The board is now having monthly meetings where they were previously meeting every two months. Total expenditures as of October 2015 were $8,240 compared to $6,181 expended in same period in FY 2015. With 33.7% of the budget year lapsed, the board has expended 39.2% of its budget for FY 2016. The increase in contract expense was for board training.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	13.00					
61000 PERSONAL SERVICES						
61100 SALARIES	651,757	180,541	187,996	(7,455)	471,216	27.7%
61400 BENEFITS	270,451	66,751	69,268	(2,517)	203,700	24.7%
TOTAL PERSONAL SERVICES	922,208	247,292	257,264	(9,972)	674,916	26.8%
62000 OPERATIONS						
62100 CONTRACT	210,178	157,058	32,105	124,953	53,120	74.7%
62200 SUPPLY	110,656	16,521	12,727	3,794	94,135	14.9%
62300 COMMUNICATION	32,250	5,053	5,812	(759)	27,197	15.7%
62400 TRAVEL	12,451	3,316	2,288	1,028	9,135	26.6%
62500 RENT	157,763	38,694	34,284	4,410	119,069	24.5%
62700 REPAIR & MAINT	12,759	225	195	30	12,534	1.8%
62800 OTHER EXPENSES	16,995	2,432	3,987	(1,555)	14,563	14.3%
TOTAL OPERATIONS	553,052	223,299	91,398	131,901	329,753	40.4%
68000 TRANSFERS						
68000 TRANSFERS	87,481	-	-	-	87,481	0.0%
TOTAL TRANSFERS	87,481	-	-	-	87,481	
TOTAL	1,562,741	470,591	348,662	121,929	1,092,150	30.1%
FUND						
02426 PER CAPITA	1,562,741	470,591	348,662	121,929	1,092,150	
TOTAL BUDGET FUNDING	1,562,741	470,591	348,662	121,929	1,092,150	30.1%

Central Services is budgeted for $1,562,741 and 13 FTE in FY 2016 and is funded with Per Capita fees. The Milk Control Bureau and Livestock Loss staff are also within Central Services but are shown as separate budgets. Personal services budget is 26.8% expended with 34.6% of payrolls complete. The personal services expended as of October 2015 was $9,972 lower than October 2014. There were two positions that were budgeted but were not filled through September 2015. Operations are 40.4% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $131,901 higher than October 2014. Overall, Central Services total expenditures were $121,929 higher than the same period last year with 30.1% of the budget expended. The increase in contract services is for the settlement costs of a former employee.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	3.00					
61000 PERSONAL SERVICES						
61100 SALARIES	156,474	47,035	43,415	3,620	109,439	30.1%
61300 OTHER/PER DIEM	1,100	500	-	500	600	45.5%
61400 BENEFITS	58,340	17,492	15,693	1,799	40,848	30.0%
TOTAL PERSONAL SERVICES	215,914	65,027	59,108	5,919	150,887	30.1%
62000 OPERATIONS						
62100 CONTRACT	25,259	2,878	685	2,193	22,381	11.4%
62200 SUPPLY	4,173	1,174	704	470	2,999	28.1%
62300 COMMUNICATION	7,550	3,841	3,535	306	3,709	50.9%
62400 TRAVEL	8,447	2,746	3,923	(1,177)	5,701	32.5%
62500 RENT	8,870	2,217	63	2,154	6,653	25.0%
62700 REPAIR & MAINT	3,960	127	121	6	3,833	3.2%
62800 OTHER EXPENSES	4,077	1,548	1,752	(204)	2,529	38.0%
TOTAL OPERATIONS	62,336	14,531	10,783	3,748	47,805	23.3%
TOTAL	278,250	79,558	69,891	9,667	198,692	28.6%
FUND						
02817 MILK CONTROL	278,250	79,558	69,891	9,667	198,692	
TOTAL BUDGET FUNDING	278,250	79,558	69,891	9,667	198,692	28.6%

The Milk Control Bureau is budgeted for $278,250 and 3 FTE in FY 2016 funded with milk control fees. Personal services budget is 30.1% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $5,919 higher than October 2014. Operations are 23.3% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $3,748 higher than October 2014. Overall, Milk Control Bureau total expenditures were $9,667 higher than the same period last year with 28.6% of the budget expended. The 50.9% budget expended for communication expense was the annual charge for messenger service charges by Print & Mail Services.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

DIVISION: CENTRALIZED SERVICES
PROGRAM: LIVESTOCK LOSS BOARD

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	1.00					
61000 PERSONAL SERVICES						
61100 SALARIES	56,829	16,590	16,002	588	40,239	29.2%
61300 OTHER/PER DIEM	1,650	350	-	350	1,300	21.2%
61400 BENEFITS	20,753	6,072	5,670	402	14,681	29.3%
TOTAL PERSONAL SERVICES	79,232	23,012	21,672	1,340	56,220	29.0%
62000 OPERATIONS						
62100 CONTRACT	1,795	417	138	279	1,378	23.2%
62200 SUPPLY	1,425	161	298	(137)	1,264	11.3%
62300 COMMUNICATION	2,385	544	543	1	1,841	22.8%
62400 TRAVEL	5,155	1,323	132	1,191	3,832	25.7%
62500 RENT	3,144	1,374	1,152	222	1,770	43.7%
62700 REPAIR & MAINT	2,516	130	-	130	2,386	5.2%
62800 OTHER EXPENSES	676	480	89	391	196	71.0%
TOTAL OPERATIONS	17,096	4,429	2,352	2,077	12,667	25.9%
TOTAL	96,328	27,441	24,024	3,417	68,887	28.5%
FUND						
01100 GENERAL FUND	96,328	27,441	24,024	3,417	68,887	
TOTAL BUDGET FUNDING	96,328	27,441	24,024	3,417	68,887	28.5%

The Livestock Loss Board is budgeted for $96,328 and 1 FTE in FY 2016 funded with general fund. Personal services budget is 29.0% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $1,340 higher than October 2014. Operations are 25.9% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $2,077 higher than October 2014. Overall, Livestock Loss Board total expenditures were $3,417 higher than the same period last year with 28.5% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	20.01					
61000 PERSONAL SERVICES						
61100 SALARIES	863,876	303,788	271,050	32,738	560,088	35.2%
61400 BENEFITS	420,017	112,397	113,133	(736)	307,620	26.8%
TOTAL PERSONAL SERVICES	1,283,893	416,185	384,183	32,002	867,708	32.4%
62000 OPERATIONS						
62100 CONTRACT	93,878	30,057	16,453	13,604	63,821	32.0%
62200 SUPPLY	465,031	120,408	153,558	(33,150)	344,623	25.9%
62300 COMMUNICATION	29,412	10,008	9,479	529	19,404	34.0%
62400 TRAVEL	8,388	2,656	1,977	679	5,732	31.7%
62500 RENT	7,949	885	885	-	7,064	11.1%
62600 UTILITIES	39,542	7,219	5,343	1,876	32,323	18.3%
62700 REPAIR & MAINT	72,019	23,135	29,089	(5,954)	48,884	32.1%
62800 OTHER EXPENSES	127,072	36,811	11,315	25,496	90,261	29.0%
TOTAL OPERATIONS	843,291	231,179	228,099	3,080	612,112	27.4%
63000 EQUIPMENT						
63100 EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
TOTAL EQUIPMENT	26,200	5,000	-	5,000	21,200	
69000 CAPITAL LEASES						
69000 LEASES	19,967	4,612	8,689	(4,077)	15,355	23.1%
TOTAL LEASES	19,967	4,612	8,689	(4,077)	15,355	
TOTAL	2,173,351	656,976	620,971	36,005	1,516,375	30.2%
FUND						
01100 GENERAL FUND	908,449	-	-	-	908,449	0.0%
02426 PER CAPITA FEE	23,029	-	-	-	23,029	0.0%
02427 ANIMAL HEALTH	1,037,000	603,901	570,678	33,223	433,099	58.2%
02701 MILK AND EGGS INSPECTION	145,294	37,210	36,787	423	108,084	
03032 FEDERAL-ANIMAL HEALTH	59,579	9,014	13,506	(4,492)	50,565	15.1%
03427 FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
TOTAL BUDGET FUNDING	2,173,351	656,976	620,971	36,005	1,516,375	30.2%

The combined Diagnostic Laboratory is budgeted for $2,173,351 and 20.01 FTE in FY 2016. It is funded with General Fund of $908,449, Per Capita Fee of $23,029, Animal Health of $1,037,000, and Federal-Animal Health of $59,579. Personal services budget is 32.4% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $32,002 higher than October 2014. Operations are 27.4% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $3,080 higher than October 2014. Overall, Main Lab total expenditures were $36,005 higher than the same period last year with 30.2% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	18.51					
61000 PERSONAL SERVICES						
61100 SALARIES	801,663	290,743	258,467	32,276	510,920	36.3%
61400 BENEFITS	393,065	106,944	108,062	(1,118)	286,121	27.2%
TOTAL PERSONAL SERVICES	1,194,728	397,687	366,529	31,158	797,041	33.3%
62000 OPERATIONS						
62100 CONTRACT	88,759	29,183	16,024	13,159	59,576	32.9%
62200 SUPPLY	425,296	109,947	142,411	(32,464)	315,349	25.9%
62300 COMMUNICATION	28,541	9,753	9,261	492	18,788	34.2%
62400 TRAVEL	6,012	2,236	1,977	259	3,776	37.2%
62500 RENT	7,949	885	885	-	7,064	11.1%
62600 UTILITIES	39,542	7,219	4,814	2,405	32,323	18.3%
62700 REPAIR & MAINT	67,354	17,155	23,306	(6,151)	50,199	25.5%
62800 OTHER EXPENSES	123,709	36,089	10,288	25,801	87,620	29.2%
TOTAL OPERATIONS	787,162	212,467	208,966	3,501	574,695	27.0%
63000 EQUIPMENT						
63100 EQUIPMENT	26,200	5,000	-	5,000	21,200	19.1%
TOTAL EQUIPMENT	26,200	5,000	-	5,000	21,200	
69000 CAPITAL LEASES						
69000 LEASES	19,967	4,612	8,689	(4,077)	15,355	23.1%
TOTAL LEASES	19,967	4,612	8,689	(4,077)	15,355	
TOTAL	2,028,057	619,766	584,184	35,582	1,408,291	30.6%
FUND						
01100 GENERAL FUND	908,449	-	-	-	908,449	0.0%
02426 PER CAPITA FEE	23,029	-	-	-	23,029	0.0%
02427 ANIMAL HEALTH	1,037,000	603,901	570,678	33,223	433,099	58.2%
03032 FEDERAL-ANIMAL HEALTH	59,579	9,014	13,506	(4,492)	50,565	15.1%
03427 FEDERAL-UMBRELLA PROGRAM	-	6,851	-	6,851	(6,851)	
TOTAL BUDGET FUNDING	2,028,057	619,766	584,184	35,582	1,408,291	30.6%

The Main Lab is budgeted for $2,028,057 and 18.51 FTE in FY 2016. It is funded with General Fund of $908,449, Per Capita Fee of $23,029, Animal Health of $1,037,000, and Federal-Animal Health of $59,579. Personal services budget is 33.3% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $31,158 higher than October 2014. Operations are 27.0% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $3,501 higher than October 2014. Overall, Main Lab total expenditures were $35,582 higher than the same period last year with 30.6% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	1.50					
61000 PERSONAL SERVICES						
61100 SALARIES	62,213	13,045	12,583	462	49,168	21.0%
61400 BENEFITS	26,952	5,453	5,071	382	21,499	20.2%
TOTAL PERSONAL SERVICES	89,165	18,498	17,654	844	70,667	20.7%
62000 OPERATIONS						
62100 CONTRACT	5,119	874	429	445	4,245	17.1%
62200 SUPPLY	39,735	10,461	11,147	(686)	29,274	26.3%
62300 COMMUNICATION	871	255	218	37	616	29.3%
62400 TRAVEL	2,376	420	-	420	1,956	17.7%
62600 UTILITIES	-	-	529	(529)	-	
62700 REPAIR & MAINT	4,665	5,980	5,783	197	(1,315)	128.2%
62800 OTHER EXPENSES	3,363	722	1,027	(305)	2,641	21.5%
TOTAL OPERATIONS	56,129	18,712	19,133	(421)	37,417	33.3%
TOTAL	145,294	37,210	36,787	423	108,084	25.6%
FUND						
02701 MILK AND EGGS INSPECTION	145,294	37,210	36,787	423	108,084	25.6%
TOTAL BUDGET FUNDING	145,294	37,210	36,787	423	108,084	25.6%

The Diagnostic Milk Lab is budgeted for $145,294 and 1.5 FTE in FY 2016 funded with Milk And Eggs Inspection fees. Personal services budget is 20.7% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $844 higher than October 2014. The repair and maintenance expenditure over amount budgeted is for an annual payment of maintenance contract for milk lab. Operations are 33.3% expended with 33.7% of the budget year lapsed. The repair and maintenance expenditure is for an annual payment of maintenance contract for milk lab. Overall, operation expenses as of October 2015 were $421 lower than October 2014. Overall, Diagnostic Milk Lab total expenditures were $423 higher than the same period last year with 25.6% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	14.50					
61000 PERSONAL SERVICES						
61100 SALARIES	779,976	224,759	197,118	27,641	555,217	28.8%
61400 BENEFITS	318,836	84,791	73,049	11,742	234,045	26.6%
TOTAL PERSONAL SERVICES	1,098,812	309,550	270,167	39,383	789,262	28.2%
62000 OPERATIONS						
62100 CONTRACT	668,719	87,692	83,635	4,057	581,027	13.1%
62200 SUPPLY	75,871	9,881	46,886	(37,005)	65,990	13.0%
62300 COMMUNICATION	50,688	16,086	16,202	(116)	34,602	31.7%
62400 TRAVEL	20,327	10,552	7,832	2,720	9,775	51.9%
62500 RENT	81,851	57,258	33,656	23,602	24,593	70.0%
62700 REPAIR & MAINT	53,919	2,580	19,427	(16,847)	51,339	4.8%
62800 OTHER EXPENSES	67,003	14,624	16,066	(1,442)	52,379	21.8%
TOTAL OPERATIONS	1,018,378	198,673	223,704	(25,031)	819,705	19.5%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0.0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	
68000 TRANSFERS						
68000 TRANSFERS	297,000	42,276	35,150	7,126	254,724	14.2%
TOTAL TRANSFERS	297,000	42,276	35,150	7,126	254,724	
TOTAL	2,427,190	550,499	529,021	21,478	1,876,691	22.7%
FUND						
01100 GENERAL FUND	763,459	100,129	107,150	(7,021)	663,330	13.1%
02426 PER CAPITA FEE	709,333	228,133	211,687	16,446	481,200	32.2%
03427 FEDERAL UMBRELLA PROGRAM	954,398	222,237	210,184	12,053	732,161	23.3%
TOTAL BUDGET FUNDING	2,427,190	550,499	529,021	21,478	1,876,691	22.7%

The combined Animal Health Division is budgeted for $2,427,190 and 14.5 FTE in FY 2016 funded with Per Capita Fees. Personal services budget is 28.2% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $39,383 higher than October 2014. Operations are 19.5% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $25,031 lower than October 2014. Overall, Animal Health Division total expenditures were $21,478 higher than the same period last year with 22.7% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	8.10					
61000 PERSONAL SERVICES						
61100 SALARIES	363,928	137,282	109,768	27,514	226,646	37.7%
61400 BENEFITS	155,466	52,492	41,460	11,032	102,974	33.8%
TOTAL PERSONAL SERVICES	519,394	189,774	151,228	38,546	329,620	36.5%
62000 OPERATIONS						
62100 CONTRACT	47,772	8,097	8,204	(107)	39,675	16.9%
62200 SUPPLY	27,517	5,814	5,502	312	21,703	21.1%
62300 COMMUNICATION	41,796	13,461	13,500	(39)	28,335	32.2%
62400 TRAVEL	623	720	1,260	(540)	(97)	115.6%
62500 RENT	1,734	718	1,279	(561)	1,016	41.4%
62700 REPAIR & MAINT	18,954	416	19,108	(18,692)	18,538	2.2%
62800 OTHER EXPENSES	18,063	2,095	4,077	(1,982)	15,968	11.6%
TOTAL OPERATIONS	156,459	31,321	52,930	(21,609)	125,138	20.0%
TOTAL	675,853	221,095	204,158	16,937	454,758	32.7%
FUND						
02426 PER CAPITA FEE	675,853	221,095	204,158	16,937	454,758	32.7%
TOTAL BUDGET FUNDING	675,853	221,095	204,158	16,937	454,758	32.7%

Animal Health is budgeted for $675,853 and 8.1 FTE in FY 2016 funded with Per Capita Fees. Personal services budget is 36.5% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $38,546 higher than October 2014. Operations are 20.0% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $21,609 lower than October 2014. Travel include a board approved out of state travel expense. Overall, Animal Health total expenditures were $16,937 higher than the same period last year with 32.7% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	2.00					
61000 PERSONAL SERVICES						
61100 SALARIES	121,309	31,830	32,454	(624)	89,479	26.2%
61400 BENEFITS	43,849	11,021	11,457	(436)	32,828	25.1%
TOTAL PERSONAL SERVICES	165,158	42,851	43,911	(1,060)	122,307	25.9%
62000 OPERATIONS						
62100 CONTRACT	583,143	53,885	58,395	(4,510)	529,258	9.2%
62200 SUPPLY	4,188	317	1,784	(1,467)	3,871	7.6%
62300 COMMUNICATION	2,992	490	599	(109)	2,502	16.4%
62400 TRAVEL	7,180	1,961	1,968	(7)	5,219	27.3%
62500 RENT	50	-	37	(37)	50	0.0%
62700 REPAIR & MAINT	150	-	9	(9)	150	0.0%
62800 OTHER EXPENSES	598	625	447	178	(27)	104.5%
TOTAL OPERATIONS	598,301	57,278	63,239	(5,961)	541,023	9.6%
TOTAL	763,459	100,129	107,150	(7,021)	663,330	13.1%
FUND						
01100 GENERAL FUND	763,459	100,129	107,150	(7,021)	663,330	13.1%
TOTAL BUDGET FUNDING	763,459	100,129	107,150	(7,021)	663,330	13.1%

The Designated Surveilance Area is budgeted for $763,459 and 2 FTE in FY 2016 funded with General Funds. Personal services budget is 25.9% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $1,060 lower than October 2014. Operations are 9.6% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $5,961 lower than October 2014. Overall, Designated Surveilance Area total expenditures were $7,021 lower than the same period last year with 13.1% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	0.40					
61000 PERSONAL SERVICES						
61100 SALARIES	22,994	4,252	4,950	(698)	18,742	18.5%
61400 BENEFITS	8,367	1,547	1,686	(139)	6,820	18.5%
TOTAL PERSONAL SERVICES	31,361	5,799	6,636	(837)	25,562	18.5%
62000 OPERATIONS						
62100 CONTRACT	444	294	134	160	150	66.2%
62200 SUPPLY	311	656	463	193	(345)	210.9%
62300 COMMUNICATION	923	211	195	16	712	22.9%
62800 OTHER EXPENSES	441	78	101	(23)	363	17.7%
TOTAL OPERATIONS	2,119	1,239	893	346	880	58.5%
TOTAL	33,480	7,038	7,529	(491)	26,442	21.0%
FUND						
02426 PER CAPITA FEE	33,480	7,038	7,529	(491)	26,442	21.0%
TOTAL BUDGET FUNDING	33,480	7,038	7,529	(491)	26,442	21.0%

The Alternative Livestock is budgeted for $33,480 and 0.4 FTE in FY 2016 funded with Per Capita Fees. Personal services budget is 18.5% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $837 lower than October 2014. Operations are 58.5% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $346 higher than October 2014. Overall, Alternative Livestock total expenditures were $491 lower than the same period last year with 21.0% of the budget expended. Tags are the major contributor for supplies and the cost of tags doubled over last year.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	4.00					
61000 PERSONAL SERVICES						
61100 SALARIES	271,745	51,395	49,946	1,449	220,350	18.9%
61400 BENEFITS	111,154	19,731	18,446	1,285	91,423	17.8%
TOTAL PERSONAL SERVICES	382,899	71,126	68,392	2,734	311,773	18.6%
62000 OPERATIONS						
62100 CONTRACT	37,360	25,416	16,902	8,514	11,944	68.0%
62200 SUPPLY	43,855	3,094	39,137	(36,043)	40,761	7.1%
62300 COMMUNICATION	4,977	1,924	1,908	16	3,053	38.7%
62400 TRAVEL	12,524	7,871	4,604	3,267	4,653	62.8%
62500 RENT	80,067	56,540	32,340	24,200	23,527	70.6%
62700 REPAIR & MAINT	34,815	2,164	310	1,854	32,651	6.2%
62800 OTHER EXPENSES	47,901	11,826	11,441	385	36,075	24.7%
TOTAL OPERATIONS	261,499	108,835	106,642	2,193	152,664	41.6%
63000 EQUIPMENT						
63100 EQUIPMENT	13,000	-	-	-	13,000	0.0%
TOTAL EQUIPMENT	13,000	-	-	-	13,000	
68000 TRANSFERS						
68000 TRANSFERS	297,000	42,276	35,150	7,126	254,724	14.2%
TOTAL TRANSFERS	297,000	42,276	35,150	7,126	254,724	
TOTAL	954,398	222,237	210,184	12,053	732,161	23.3%
FUND						
03427 FEDERAL UMBRELLA PROGRAM	954,398	222,237	210,184	12,053	732,161	23.3%
TOTAL BUDGET FUNDING	954,398	222,237	210,184	12,053	732,161	23.3%

The Bison Program is budgeted for $954,398 and 4 FTE in FY 2016 funded with Federal Umbrella Programs. Personal services budget is 18.6% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $2,734 higher than October 2014. Operations are 41.6% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $2,193 higher than October 2014. Fees were paid for security in Bozeman in August 2015 in amount of $4,900 and consulting fees for computer system and software were purchased in amount of $7,850 in September 2015. The two annual rent payments were paid in August 2015 which account for the majority of the rent budget. In FY 2015, one of the annual payments was paid in December 2014. Overall, Bison Program total expenditures were $12,053 higher than the same period last year with 23.3% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	7.50					
61000 PERSONAL SERVICES						
61100 SALARIES	387,133	73,631	74,100	(469)	313,502	19.0%
61400 BENEFITS	156,251	28,947	29,990	(1,043)	127,304	18.5%
TOTAL PERSONAL SERVICES	543,384	102,578	104,090	(1,512)	440,806	18.9%
62000 OPERATIONS						
62100 CONTRACT	29,280	8,653	7,524	1,129	20,627	29.6%
62200 SUPPLY	60,310	2,918	3,959	(1,041)	57,392	4.8%
62300 COMMUNICATION	6,122	1,498	1,307	191	4,624	24.5%
62400 TRAVEL	11,445	3,299	3,009	290	8,146	28.8%
62500 RENT	10,482	880	1,815	(935)	9,602	8.4%
62700 REPAIR & MAINT	2,368	108	972	(864)	2,260	4.6%
62800 OTHER EXPENSES	11,928	2,147	1,528	619	9,781	18.0%
TOTAL OPERATIONS	131,935	19,503	20,114	(611)	112,432	14.8%
TOTAL	675,319	122,081	124,204	(2,123)	553,238	18.1%
FUND						
02262 EGG GRADING FEES	169,488	37,888	28,403	9,485	131,600	22.4%
02426 PER CAPITA FEE	55,000	-	-	-	55,000	
02701 MILK & EGG INSPECTION FEES	429,490	80,196	94,019	(13,823)	349,294	18.7%
03032 FEDERAL ANIMAL HEALTH	21,341	3,997	1,782	2,215	17,344	18.7%
TOTAL BUDGET FUNDING	675,319	122,081	124,204	(2,123)	553,238	18.1%

The Milk & Egg - Program Total is budgeted for $675,319 and 7.5 FTE in FY 2016 funded mainly with Egg Grading Fees and Milk & Egg Inspection Fees. Personal services budget is 18.9% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $1,512 lower than October 2014. Operation expense budget is 14.8% expended with 33.7% of budget year lapsed. Operation expenses as of October 2015 was $611 lower than October 2014. Overall, Milk & Egg Program total expenditures were $2,123 lower than the same period last year with 18.1% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	5.00					
61000 PERSONAL SERVICES						
61100 SALARIES	286,357	51,318	57,057	(5,739)	235,039	17.9%
61400 BENEFITS	116,789	20,157	23,737	(3,580)	96,632	17.3%
TOTAL PERSONAL SERVICES	403,146	71,475	80,794	(9,319)	331,671	17.7%
62000 OPERATIONS						
62100 CONTRACT	3,780	2,416	2,622	(206)	1,364	63.9%
62200 SUPPLY	59,310	2,430	3,808	(1,378)	56,880	4.1%
62300 COMMUNICATION	6,122	1,498	1,307	191	4,624	24.5%
62400 TRAVEL	8,945	3,299	3,009	290	5,646	36.9%
62500 RENT	10,482	880	1,815	(935)	9,602	8.4%
62700 REPAIR & MAINT	2,118	108	972	(864)	2,010	5.1%
62800 OTHER EXPENSES	11,928	2,087	1,474	613	9,841	17.5%
TOTAL OPERATIONS	102,685	12,718	15,007	(2,289)	89,967	12.4%
TOTAL	505,831	84,193	95,801	(11,608)	421,638	16.6%
FUND						
02426 PER CAPITA FEE	55,000	-	-	-	55,000	0.0%
02701 MILK & EGG INSPECTION FEES	429,490	80,196	94,019	(13,823)	349,294	18.7%
03032 FEDERAL ANIMAL HEALTH	21,341	3,997	1,782	2,215	17,344	18.7%
TOTAL BUDGET FUNDING	505,831	84,193	95,801	(11,608)	421,638	16.6%

The Milk And Egg inspection program is budgeted for $505,831 and 5 FTE in FY 2016. It is funded with Per Capita Fee of $55,000, Milk & Egg Inspection Fees of $429,490, and Federal Animal Health of $21,341. Personal services budget is 17.7% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $9,319 lower than October 2014. Operations are 12.4% expended with 33.7% of the budget year lapsed. Contract services includes annual insurance expense of $2,092. Overall operation expenses as of October 2015 were $2,289 lower than October 2014. Overall, Milk And Egg total expenditures were $11,608 lower than the same period last year with 16.6% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	2.50					
61000 PERSONAL SERVICES						
61100 SALARIES	100,776	22,313	17,043	5,270	78,463	22.1%
61400 BENEFITS	39,462	8,790	6,253	2,537	30,672	22.3%
TOTAL PERSONAL SERVICES	140,238	31,103	23,296	7,807	109,135	22.2%
62000 OPERATIONS						
62100 CONTRACT	25,500	6,237	4,902	1,335	19,263	24.5%
62200 SUPPLY	1,000	488	151	337	512	48.8%
62400 TRAVEL	2,500	-	-	-	2,500	0.0%
62700 REPAIR & MAINT	250	-	-	-	250	0.0%
62800 OTHER EXPENSES	-	60	54	6	(60)	
TOTAL OPERATIONS	29,250	6,785	5,107	1,678	22,465	23.2%
TOTAL	169,488	37,888	28,403	9,485	131,600	22.4%
FUND						
02262 EGG GRADING	169,488	37,888	28,403	9,485	131,600	22.4%
TOTAL BUDGET FUNDING	169,488	37,888	28,403	9,485	131,600	22.4%

The Milk And Egg - Egg Grading Program is budgeted for $169,488 and 2.5 FTE in FY 2016 funded with Egg Grading fees. Personal services budget is 22.2% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $7,807 higher than October 2014. Operations are 23.2% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $1,678 higher than October 2014. Overall, Milk And Egg - Egg Grading Program total expenditures were $9,485 higher than the same period last year with 22.4% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	53.11					
61000 PERSONAL SERVICES						
61100 SALARIES	2,017,038	516,340	559,429	(43,089)	1,500,698	25.6%
61200 OVERTIME	65,730	11,986	10,019	1,967	53,744	18.2%
61400 BENEFITS	956,819	244,876	258,686	(13,810)	711,943	25.6%
TOTAL PERSONAL SERVICES	3,039,587	773,202	828,134	(54,932)	2,266,385	25.4%
62000 OPERATIONS						
62100 CONTRACT	74,231	57,126	29,823	27,303	17,105	77.0%
62200 SUPPLY	152,091	36,690	43,217	(6,527)	115,401	24.1%
62300 COMMUNICATION	75,101	21,131	20,574	557	53,970	28.1%
62400 TRAVEL	30,691	5,872	13,981	(8,109)	24,819	19.1%
62500 RENT	33,245	4,178	6,336	(2,158)	29,067	12.6%
62600 UTILITIES	11,969	6,500	11,700	(5,200)	5,469	54.3%
62700 REPAIR & MAINT	42,820	14,476	10,710	3,766	28,344	33.8%
62800 OTHER EXPENSES	71,244	16,560	16,564	(4)	54,684	23.2%
TOTAL OPERATIONS	491,392	162,533	152,905	9,628	328,859	33.1%
68000 TRANSFERS						
68000 TRANSFERS	129,000	-	-	-	129,000	0.0%
TOTAL TRANSFERS	129,000	-	-	-	129,000	
TOTAL	3,659,979	935,735	981,039	(45,304)	2,724,244	25.6%
FUND						
02425 BRAND INSPECTION FEES	2,485,319	935,014	979,109	(44,095)	1,550,305	37.6%
02426 PER CAPITA FEES	1,174,660	721	1,930	(1,209)	1,173,939	0.1%
TOTAL BUDGET FUNDING	3,659,979	935,735	981,039	(45,304)	2,724,244	25.6%

Brands Enforcement is budgeted for $3,659,979 and 53.11 FTE in FY 2016. It is funded with Brand Inspection Fees of $2,485,319 and Per Capita Fees of $1,174,660. Personal services budget is 25.4% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $54,932 lower than October 2014. Overtime is budgeted for $65,730 and is 18.2% expended. Overtime expense as of October 2015 was $1,967 higher than October 2014. Operations are 33.1% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $9,628 higher than October 2014. In contract services, $24,530 has been spent for temporary employees. Brands Enforcements pays the markets an annual fee for utilities. The agreement for FY 2016 was considerably less than the amounts paid in FY 2015. No more utilities expenditures are expected for FY 2016. Overall, Brands Enforcement total expenditures were $45,304 lower than the same period last year with 25.6% of the budget expended.

MONTANA DEPARTMENT OF LIVESTOCK
BUDGETARY EXPENSE COMPARISON REPORT
October 31, 2015

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

BUDGET YEAR LAPSED:	33.7%
PAYROLL PERIODS COMPLETED:	34.6%

BUDGET TO ACTUAL EXPENSE COMPARISON REPORT	FY 2016 Budget	Year-to-Date Actual Expenses October FY 2016	Same Period Prior Year Actual Expenses October FY 2015	Year to Year Comparison	Balance of Budget Available	Percent Budget Expended
BUDGETED FTE	22.50					
61000 PERSONAL SERVICES						
61100 SALARIES	880,173	221,274	211,505	9,769	658,899	25.1%
61400 BENEFITS	417,448	107,174	97,111	10,063	310,274	25.7%
TOTAL PERSONAL SERVICES	1,297,621	328,448	308,616	19,832	969,173	25.3%
62000 OPERATIONS						
62100 CONTRACT	30,071	13,850	9,115	4,735	16,221	46.1%
62200 SUPPLY	10,565	2,322	2,835	(513)	8,243	22.0%
62300 COMMUNICATION	10,302	3,170	2,437	733	7,132	30.8%
62400 TRAVEL	44,683	6,799	10,625	(3,826)	37,884	15.2%
62500 RENT	96,999	15,631	29,379	(13,748)	81,368	16.1%
62700 REPAIR & MAINT	18,049	1,726	1,916	(190)	16,323	9.6%
62800 OTHER EXPENSES	202,461	48,420	23,552	24,868	154,041	23.9%
TOTAL OPERATIONS	413,130	91,918	79,859	12,059	321,212	22.2%
TOTAL	1,710,751	420,366	388,475	31,891	1,290,385	24.6%
FUND						
01100 GENDERAL FUND	888,580	211,194	197,910	13,284	677,386	23.8%
02427 ANIMAL HEALTH FEES	5,718	-	-	-	5,718	0.0%
03209 MEAT & POULTRY INSPECTION FEES	816,453	209,172	190,565	18,607	607,281	25.6%
TOTAL BUDGET FUNDING	1,710,751	420,366	388,475	31,891	1,290,385	24.6%

Meat Inspection is budgeted for $1,710,751 and 22.5 FTE in FY 2016. It is funded with Genderal Fund of $888,580, Animal Health Fees of $5,718, and Meat & Poultry Inspection Fees of $816,453. Personal services budget is 25.3% expended with 34.6% of payrolls complete. Personal services expended as of October 2015 was $19,832 higher than October 2014. Operations are 22.2% expended with 33.7% of the budget year lapsed. Operation expenses as of October 2015 were $12,059 higher than October 2014. In contract services, insurance expense increased significantly especially in tort insurance premium. Subsequently, the method of allocating insurance was reevaluated and a more appropriate method of allocating insurance expense has been established. Overall, Meat Inspection total expenditures were $31,891 higher than the same period last year with 24.6% of the budget expended.

DEPARTMENT OF LIVESTOCK STATE SPECIAL REVENUE COMPARISON FY 2016

Fund	Acct	Description	Total FY 2014 Received	Total FY2015 Received	FY 2015 as of October 31, 2014	FY 2016 as of October 31, 2015	Difference October 31, FY15 & FY16
02425	**Brands**						
	501709	New Brands & Transfers	$ 80,482	122,567	$ 112,156	$ 50,896	$ (61,260)
	501710	Duplicate Certificate	8,409	8,663	3,158	3,380	222
	501711	Re-Recorded Brands	464,704	464,704	464,704	464,704	-
	501712	Market License	7,847	11,356	1,805	1,831	26
	501713	Hide Buyers License	25	65	45	-	(45)
	501714	Security Interest Filing Fee	37,586	56,947	43,308	12,610	(30,698)
	501715	Livestock Dealers License	5,335	95,286	4,812	7,675	2,863
	501717	Mortgage Terminations	-	-	-	2,450	2,450
	501720	Non Refundable Brands Fee	1,350	1,600	500	227	(273)
	501721	Sheep Permit	517	791	445	477	32
	501722	Grazing Permit	7,910	15,172	920	1,641	721
	501723	Domestic Bison Trnsport Permit	37	60	20	12	(8)
	520230	Bad Debt Collection Fee	125	200	75	75	-
	520406	Local Inspections	267,535	316,447	76,038	98,979	22,941
	520407	Market Inspection Fees	1,112,065	1,275,216	221,564	287,467	65,903
	521011	Country Stock Estray Fees	3,011	1,950	700	493	(207)
	521022	Administrative Fees - Beef Council	7,475	8,202	8,202	6,298	(1,904)
	521200	Brand History	50	-	-	-	-
	522040	Misc Reimbursement	37	-	-	-	-
	530025	STIP Participant Earnings	4,655	4,247	862	3,054	2,192
	531644	STIP Security Lending Gross Earning	-	14	-	-	-
	551005	Copy Serv/Misc Serv	-	51	51	204	153
	554016	Brand Books	3,865	3,792	1,076	570	(506)
	554018	I & C Reimbursement	-	214	214	-	(214)
	582845	Abandoned Property Trfr-Nb	52,087	52,497	-	-	-
	583201	Gov FA Disp Proceeds	4,949	8,622	-	-	-
	585106	Misc Revenues-Nonbudgeted	328	-	-	113	113
	585031	Restitution	-	33,068	-	300	300
	Total Brands Division Revenue		**$2,070,384**	**$2,481,731**	**$ 940,655**	**$ 943,456**	**$2,801**
02426	**Per Capita**						
	501718	Alternative Livestock	$ 2,550	2,660	$ 60	$ 50	$ (10)
	512301	Livestock Taxes - Other	4,383,565	4,467,907	1,850	1,111	(739)
	522029	Non Federal Ind Cost Recovery	98,708	99,983	24,996	37,924	12,928
	530025	STIP Participant Earnings	1,960	925	54	525	471
	552061	Miscellaneous	-	(416)	-	-	-
	584075	CSD Draws - Federal	112,012	194,537	25,976	37,384	11,408
	Total Per Capita Fee Revenue		**$ 4,598,795**	**$ 4,765,596**	**$ 52,936**	**$ 76,994**	**$ 24,058**
02427	**Animal Health**						
	501716	Aerial Hunting Permits	$ 1,250	800	$ -	$ 50	$ 50
	504205	Meat Depot License - Meat	7,250	7,025	225	150	(75)
	520405	Laboratory Fees	809,461	839,951	183,978	195,254	11,276
	522001	Loss & Damage Recovery	-	137	-	-	-
	522040	PCR and Other Testing	187,884	188,928	-	-	-
	545004	Fines, Penalties, Forfeitures	3,214	1,465	324	102	(222)
	552050	Books	8,328	12,824	2,236	3,968	1,732
	552052	Other	130	278	11	70	59
	552061	Miscellaneous	8,819	26,587	125	2,139	2,014
	Total Animal Health Revenue		**$ 1,026,336**	**$ 1,077,995**	**$ 186,899**	**$ 201,733**	**$ 14,834**
02701	**Milk and Egg Inspection**						
	512151	Inspectors Assessment	$ 384,167	398,463	$ 149,962	$ 126,546	$ (23,416)
	Total Milk and Egg Inspection		**$ 384,167**	**$ 398,463**	**$ 149,962**	**$ 126,546**	**$ (23,416)**
	Combined Grand Total Revenue		**$ 8,079,682**	**$ 8,723,785**	**$ 1,330,452**	**$ 1,348,729**	**$ 18,277**

MONTANA DEPARTMENT OF LIVESTOCK
Unearned Revenue In Brand Fund As Of 10/31/2015

			Fund Impact
Fund 02425 (Brands) Required Deferrals and Cash/Investments Achieved			
Required Deferrals:			
Rerecord	$	(2,633,342)	
New Brands and Transfers	$	(767,285)	
Mortgage Renewal	$	(79,687)	
Total Deferrals required In Brands Fund			**$ (3,480,314)**
Invested Deferrals (STIP Investment) as of : 10/31/2015			$ 3,498,210
Difference Between Required and Invested Deferrals:			**$ 17,896**
Brand Fund Cash 10/31/2015			$ 584,533
Required Deferred Revenue Net of STIP and Available Cash on 10/31/2015			**$ 602,429**

MCA 17-8-107 (2) provides "no agency, including any unit of the university system, may expend deferred revenue for the current fiscal year operations." The amount of deferrals required in the brands Division is $3,480,314, which is the sum of the rerecord, new brands and transfers and mortgage renewals listed in the chart above. As of 10/31/2015 the STIP investment recorded in SABHRS was $3,498,210. The difference between the required deferral and investment is $17,896. At 10/31/2015 the brands cash available was $584,533. Per the MCA above, STIP and Cash are $602,429 more than the required amount.