

Program Budget Comparison

The following table summarizes the total proposed budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Budget Fiscal 2016	Budget Fiscal 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	20.50	20.50	20.50	20.50	20.50	20.50	0.00	0.00 %
Personal Services	1,750,207	1,893,513	1,899,054	1,894,894	3,643,720	3,793,948	150,228	4.12 %
Operating Expenses	61,964	107,140	62,953	88,988	169,104	151,941	(17,163)	(10.15)%
Transfers	0	0	0	0	0	0	0	0.00 %
Total Costs	\$1,812,171	\$2,000,653	\$1,962,007	\$1,983,882	\$3,812,824	\$3,945,889	\$133,065	3.49 %
General Fund	1,812,171	2,000,653	1,962,007	1,983,882	3,812,824	3,945,889	133,065	3.49 %
Total Funds	\$1,812,171	\$2,000,653	\$1,962,007	\$1,983,882	\$3,812,824	\$3,945,889	\$133,065	3.49 %

Program Description

The Legislative Fiscal Division provides the legislature with objective fiscal information and analysis relevant to Montana public policy and budget determination.

Division services include:

1. Fiscal analysis of state government and the furnishing of information bearing upon the financial matters of the state;
2. Identification of ways to effect economy and efficiency in state government;
3. Estimation of revenue and analysis of tax policy;
4. Analysis of the Executive Budget;
5. Compiling and analyzing fiscal information for legislators and legislative committees; and
6. Staffing and support for legislative committees, including the preparation and processing of the appropriation bills for the legislative, judicial, and executive agencies

The Legislative Finance Committee provides guidance to the Legislative Fiscal Division.

Program Highlights

Legislative Fiscal Division Major Budget Highlights
<ul style="list-style-type: none"> • The budget would decrease as compared to the FY 2015 appropriation, except for a small change in FY 2017 to include printing costs associated with the legislative session

Program Discussion -

Comparison of FY 2014 Actual Expenditures to FY 2015 Legislative Appropriation

Actual FY 2014 expenditures are \$188,482 below the FY 2015 legislative appropriation. Primary reasons for the difference are the retirement of senior level staff and rehiring of new staff at lower rate and higher operating costs in FY 2015 as a result of the legislative session.

Funding

The following table shows proposed program funding by source from all sources of authority.

Legislative Branch, 27-Fiscal Analysis & Review Funding by Source of Authority						
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds	
01100 General Fund	3,945,889	0	0	3,945,889	100.00 %	
State Special Total	\$0	\$0	\$0	\$0	0.00 %	
Federal Special Total	\$0	\$0	\$0	\$0	0.00 %	
Proprietary Total	\$0	\$0	\$0	\$0	0.00 %	
Total All Funds	\$3,945,889	\$0	\$0	\$3,945,889		

The division is funded entirely with general fund.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 Legislative base, present law adjustments, and new proposals.

Budget Item	-----General Fund-----				-----Total Funds-----			
	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	2,000,653	2,000,653	4,001,306	101.40 %	2,000,653	2,000,653	4,001,306	101.40 %
PL Adjustments	(38,646)	(16,771)	(55,417)	(1.40)%	(38,646)	(16,771)	(55,417)	(1.40)%
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	\$1,962,007	\$1,983,882	\$3,945,889		\$1,962,007	\$1,983,882	\$3,945,889	

Present Law Adjustments -

The "Present Law Adjustments" table shows the changes from FY 2015 legislative appropriation to the budget proposed by the executive. PSPL adjusts all personal services. LGPL provides for adjustments to other expenditures such as operating expenses. Each is discussed in the narrative that follows. Total funds in the Present Law Adjustments table do not include proprietary funds budgeted in House Bill 2.

Present Law Adjustments	-----Fiscal 2016-----					-----Fiscal 2017-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 98 - LEG. Personal Services Present Law	0.00	(14,459)	0	0	(14,459)	0.00	(18,619)	0	0	(18,619)
DP 99 - LEG. Present Law	0.00	(24,187)	0	0	(24,187)	0.00	1,848	0	0	1,848
Grand Total All Present Law Adjustments	0.00	(\$38,646)	\$0	\$0	(\$38,646)	0.00	(\$16,771)	\$0	\$0	(\$16,771)

DP 98 - LEG. Personal Services Present Law -

The Personal Services Present Law Adjustments (PSPL) in the table below includes all present law adjustments related to personal services, including statewide present law personal services adjustments. This adjustment has been broken out by some of its component parts for a more detailed understanding of the adjustments.

Personal Services Present Law Adjustments					
FY 2016					
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	20.50	\$9,963	\$0	\$0	\$9,963
Executive Implementation of 2015 Pay Increase	0.00	-	-	-	-
Fully Fund 2015 Legislatively Authorized FTE	0.00	36,063	-	-	36,063
Other	0.00	(60,485)	-	-	(60,485)
Personal Services Present Law Adjustments	20.50	(\$14,459)	\$0	\$0	(\$14,459)
FY 2017					
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	20.50	\$9,963	\$0	\$0	\$9,963
Executive Implementation of 2015 Pay Increase	0.00	-	-	-	-
Fully Fund 2015 Legislatively Authorized FTE	0.00	36,063	-	-	36,063
Other	0.00	(64,645)	-	-	(64,645)
Personal Services Present Law Adjustments	20.50	(\$18,619)	\$0	\$0	(\$18,619)

Other adjustments include retired staff replaced with lower paid staff.

DP 99 - LEG. Present Law -

As shown in the present law adjustment table, overall the executive is proposing reductions in costs and funding when compared to the FY 2015 legislative appropriation. The small increase in FY 2017 is associated cyclical legislative session costs for printing. The following table outlines the changes.