



# MONTANA LEGISLATIVE BRANCH

## Legislative Fiscal Division

Room 110 Capitol Building \* P.O. Box 201711 \* Helena, MT 59620-1711 \* (406) 444-2986 \* FAX (406) 444-3036

Director  
AMY CARLSON

DATE: June 7, 2013  
TO: Legislative Finance Committee  
FROM: Taryn Purdy   
RE: Operating Plan Changes and Program Transfers

The Office of Budget and Program Planning submitted one operating plan change that meets the requirements for review by the Legislative Finance Committee. The executive has also processed four operating plan changes, ten program transfers, and one house adjustment as time sensitive. An explanation of the changes is attached.

LFD staff has reviewed the proposed and implemented changes and raise no concerns.

OFFICE OF THE GOVERNOR  
BUDGET AND PROGRAM PLANNING  
STATE OF MONTANA

BRIAN SCHWEITZER  
GOVERNOR



RECEIVED  
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HELENA, MONTANA 59620-0802

JUN 03 2013

LEGISLATIVE  
FISCAL ANALYST

**To:** Amy Carlson, Legislative Fiscal Analyst  
Legislative Fiscal Division

**From:** Dan Villa, Budget Director *D Villa*  
Office of Budget & Program Planning

**Date:** June 3<sup>rd</sup>, 2013

**Subject:** LFC Review & Comment on Operating Budget Changes and Program Transfers

In accordance with 17-7-138 and -139, MCA, the Governor's Office of Budget and Program Planning is reporting that it has processed four operating plan changes, one house adjustment and ten program transfers that have exceeded \$75,000 and 25% of a budget category or \$1 million for review and comment at the June Legislative Finance Committee meeting. These documents have been processed as time sensitive due to fiscal year end constraints. This office also is holding one operating plan change for LFC comment (see attached).

We have reviewed the requests and find them to be in compliance with state and federal laws and policies. Your staff has also reviewed these documents and has no issues with these transactions. Please let us know if you have questions or wish additional information.

CC: Taryn Purdy  
Scott Sim  
Jay Phillips  
Sue Daly  
Tricia Schiltz  
Jennifer Simmons

<u>Budget Change Documents that Trigger</u>				
<u>Information submitted for the June 2013 LFC meeting</u>				
<u>Agency #</u>	<u>Agency Name</u>	<u>Doc #</u>	<u>Brief Explanation</u>	<u>Fiscal Year</u>
<b>Documents Being Held for Comment</b>				
11040	Legislative Branch	001 OP075	Transfer of authority from operating 62000 to equipment 63000 to appropriately record the purchase of a capital asset.	2013
<b>Documents Processed as Time-Sensitive</b>				
35010	Office of Public Instruction	155 OP209	Move authority from account level 62000 into account level 68000 to comply with GASBE	2013
52010	Dept. of Fish, Wildlife & Parks	390 OPS01	Op plan change to move SWG funds from operations to capital for a land acquisition. These funds will be used to purchase a 710-acre island in the Yellowstone River which represents a unique opportunity to acquire and conserve a huge block of native riparian forest.	2013
69010	Public Health & Human Services	895 HA075	House adjustment for federal revenue funds within Prog 22 and a change in HB2 level expenditures (to conform with the new policies. The fund will come from a grant from Program 07 to be used to be used for facilities, patient-run support program, SSR move is to conform with the new policies issued by the Department of Administration (Policy 320 and 345). issued by the Department of Administration (Policy 320 and 345)).	2013
69010	Public Health & Human Services	PT012	This is a program transfer of personal services authority to program 04, the Director's Office, to fund the agency's termination payouts. Under federal regulations, DPHHS must charge termination payouts through the agency-wide cost allocation plan. This is accomplished by charging the expenditures to the agency's personnel unit, which is located in the Director's Office. Personal services costs were originally budgeted at the division level which the position is assigned. Part of the personal service budget is now being moved to program 04, where the termination payout expenditures are charged.	2013
69010	Public Health & Human Services	PT061	Moving funds between 02597, 892H7 to 02597, 890GM in 67000 from Program 11 Health Resources to program 10 Developmental Services Division. This program transfer is necessary to provide Healthy Montana Kids' state special revenue authority to the Children's Mental Health Program to fully expend these revenues for this eligible population. This finalizes the transfer of the program from the Health Resources Division to the Developmental Services Division.	2013
69010	Public Health & Human Services	PT071	Program transfer of federal authority from prog 02 HCSD to prog 07 PHSD. This request moves authority between first level accounts because Prog 07 PHSD needs account level 66000 and 67000, Prog 02 HCSD fund only has account level 67000 authority.	2013
69010	Public Health & Human Services	PT098	Transfer Federal Authority from 02-HCSD to 01-DETD for SSA Program income received and VR Benefits. This action repeats similar action in FY 12 done on BCD PT923.	2013
57060	Dept Nat Resource/Conservation	PT252	BCD requests program transfer of FY13 authority for information technology costs currently in various DNRC programs to Program 21 - Centralized Services Division, Office of Information Technology. Due to DOA/ITSD rates for Computer Services changing in FY13 DNRC is now requesting the transfer for FY13.	2013
57060	Dept Nat Resource/Conservation	PT293	BCD requests to temporary loan of HB2 general fund (01100) of \$1,500,000.00 from DNRC's Water Resources Division (program 24) to DNRC's Forestry Division (program 35) to cover expenses incurred by DNRC's Forestry Division for the calendar year 2012 Fire Suppression costs. DNRC will transfer funds loaned by program 24 back to program 24 once HB 3 Supplemental Appropriations is approved by the 2013 Sixty-Third Legislature.	2013

Agency #	Agency Name	Doc #	Brief Explanation	Fiscal Year
57060	Dept Nat Resource/Conservation	PT298	BCD requests to temporary loan of HB2 general fund (01100) of \$500,000.00 from DNRC's Water Resources Division (program 24) and \$500,000.00 from Centralized Services Division (program 21) to DNRC's Forestry Division (program 35) to cover expenses incurred by DNRC's Forestry Division for the calendar year 2012 Fire Suppression costs. DNRC will transfer funds loaned by program 24 and program 21 back to the programs once HB 3 Supplemental Appropriations is approved by the 2013 Sixty-Third Legislature.	2013
57060	Dept Nat Resource/Conservation	PT314	BCD requests to return temporary loaned HB2 general funds (01100) of \$2,000,000 to DNRC's Water Resources Division (program 24) and \$1,000,000 from Centralized Services Division (program 21) from DNRC's Forestry Division (program 35) that covered expenses incurred by DNRC's Forestry Division for the calendar year 2012 Fire Suppression costs until the HB 3 Supplemental Appropriations was approved by the 2013 Sixty-Third Legislature in April of 2013. See previous transfer BCD's PT293,298 & 310 for reference.	2013
69010	Public Health & Human Services	PT084	Program Transfer within DPHHS Pgm 05 (CSED) and Pgm 33 (AMDD). Child Support Enforcement has excess general fund and a shortage in federal funds due to a change in accounting made to maximize the use of federal funds. AMDD has extra federal authority because the federal government no longer funds this grant for the state of Montana. AMDD is short in general fund within the division's facilities.	2013
67010	Dept of Military Affairs	830 OP542	HB 2 appropriated \$100,000 general fund for Military Museum - Equipment (Restricted/Biennial/OTO). The Military Museum is constructing display cases with the funding which is better served by a 62000 operating expense account instead of a 63000 equipment account.	2013
69010	Public Health & Human Services	860 OP104	This op plan adjustment is necessary to properly record inter-agency expenditures associated with a MOU between CFSD and DOJ in accordance with Chapter 345 - Interfund Activities: section IX, D, 3. At the time the budget was determined and set for these expenditures, they were being coded to 62000 level expenditures. Change in accounting policy requires that they be recorded as grant transfers in 68000 level.	2013
69010	Public Health & Human Services	PT099	Transfer appropriation authority from program 06 BFSD to program 16 MFH. This BCD transfer the authority to catch up to the FTE move processed on BCD PT883.	2013
	#N/A			