
BUDGET BASICS

This section provides an overview of the basic budget concepts, definitions of budget terms, and background and reference information pertinent to the 2001 biennium budget and the legislative appropriations process.

Budget Terms

Budgets must be submitted in three tiers to allow legislative scrutiny of all stages of budget development:

- 1) the base - defined as the level of funding authorized by the previous legislature. The base and how it is derived are discussed in more detail in the Base Budget narrative in this section.
- 2) present law - defined as that additional level of funding needed under present law to maintain operations and services at the level authorized by the previous legislature, including but not limited to:
 - a) legally mandated workload, caseload, or enrollment changes;
 - b) changes in funding requirements;
 - c) inflationary or deflationary adjustments; and
 - d) elimination of one-time appropriations. Present law essentially mirrors the previous current level ; and
- 3) new proposals - defined as requests to provide new non-mandated services, to change program services, to eliminate existing services, or to change sources of funding.

Types of Legislative Appropriations

Article VIII, Section 14, of the Montana Constitution reads:

Prohibited Payments. Except for interest on the public debt, no money shall be paid out of the treasury unless upon an appropriation made by law and a warrant drawn by the proper officer in pursuance thereof.

In 17-7-501, MCA, there are three types of appropriations within the meanings of appropriation made by law as used in Article VIII, Section 14, of the Montana Constitution. These are:

- 1) temporary appropriations - enacted by the legislature as part of designated appropriations bills or sections designated as appropriations in other

bills;

- 2) temporary appropriations - made by valid budget amendment; and

- 3) statutory appropriations - made by permanent law that authorize spending by a state agency without the need for a temporary legislative appropriation or budget amendment. These statutory appropriations are listed in 17-7-502, MCA.

The legislature generally uses two vehicles to make temporary appropriations: 1) HB 2; and 2) other appropriations bills, generally referred to as “cat and dog” bills. (Budget amendments are used to add authority during the interim in the legislature’s absence, and are not a legislative appropriations vehicle.) HB 2 is the general appropriations bill, in which most funding to operate state government is appropriated. In contrast, cat and dog bills are generally special appropriations that may or may not be anticipated to be continued.

Statutory appropriations, while they represent an obligation and are included in any total expenditure tallies, do not require the passage of an appropriations bill to be effective. In addition, while the legislature estimates total statutory appropriations for the purpose of determining total available revenues for other appropriations, actual statutory appropriations will depend upon the underlying conditions controlling the appropriation, such as the level of debt service required, which is a function of not only the total debt undertaken but factors such as prevailing interest rates. The Overview volume includes a discussion of all general fund, regardless of appropriations vehicle, although the narrative concentrates on HB 2 and only selected other appropriations. The tables in the “Appropriations by Agency and Program” section exclusively contain HB 2 appropriations.

HB 576/Proprietary Funds

Not all programs require appropriations. The 1995 legislature passed HB 576, which, among other features, eliminated the requirement in statute that most proprietary funds be appropriated.

Proprietary funds (internal service and enterprise funds) are those collected in return for the provision of a service or product (such as the provision of computer services to agencies of state government), or services for which a fee is

BUDGET BASICS

Table 1

HB 576 Programs/Functions
1999 Biennium

charged (such as legal services).

In previous biennia, funding related to certain services was double appropriated in HB 2: once in the program paying the fees and charges; and again in the program providing the service, in order to allow expenditure of funds collected. Appropriations to allow programs to pay fees and charges remain in HB 2 and are reflected in the agency appropriations.

HB 576 statute no longer requires appropriation in the program providing the service. Consequently, funding for a number of programs was removed from HB 2 in the 1997 biennium that had appeared as expenditures in HB 2 in previous biennia. Table 1 lists the programs removed. In limited instances, portions of programs remain appropriated in HB 2.

Statute requires that the legislature establish fees and charges for all proprietary funded programs and restricts those programs from increasing those fees and charges during the biennium. All budget information pertaining to proprietary funded programs is included in each relevant agency but do not appear in the agency or program tables in the "Appropriations by Agency and Program" section.

Base Budget

The legislature used actual fiscal 1998 expenditures as recorded on the Statewide Budgeting and Accounting System (SBAS) as the base for determining a present law budget for the 2001 biennium. Certain items were then excluded from actual expenditures in order to create a base that reflects only: 1) the cost of ongoing programs or functions approved by the last legislature; and 2) expenditures authorized by the legislature.

Following is an explanation of each type of expenditure category excluded from the base:

Agency/Program or Function

- ~~Secretary of State~~
- Bus/Gov Svc - Records Mgmt
- ~~Transportation~~
- Motor Pool
- Equipment
- Aeronautics
- ~~Revenue~~
- Liquor division
- ~~Administration*~~
- Bad Debt Collections
- Accounting/Mgmt Support
- Procurement and Printing
- Information Services
- General Services
- Central Mail
- State Personnel
- Risk Management/Tort Defense
- Public Health and Human Services
- Director's Office
- Centralized Services
- Legal Services
- ~~Labor & Industry~~
- Mt. Career Information Center
- Commissioner's Ofc/Central Svc
- ~~Fish, Wildlife, Parks~~
- Administration and Finance
- Field Services
- Parks
- Forestry
- ~~Environmental Quality~~
- Central Management
- ~~Commerce~~
- Professional/Occupational Lic.
- Local Gov't Audit & Systems
- Local Gov't Assistance
- Health Facilities
- Board of Housing
- Board of Investments
- Montana State Lottery
- Director/Management Services
- Agriculture
- Agricultural Services
- ~~Justice~~
- Agency Legal Services
- ~~Corrections~~
- Industries/Ranch-Dairy, etc.
- ~~Office of Public Instruction~~
- Centralized Services
- ~~Montana University System~~
- MUS Group Insurance

BUDGET BASICS

Appropriation Transfers

Section 17-7-301, MCA, allows the Governor to authorize the transfer of funds appropriated for the second year of the biennium to the first if the Governor finds that due to an unforeseen or an unanticipated emergency the amount appropriated for the first year of the biennium will be insufficient for the operation and maintenance of the department. Since the transfers did not result from legislative action and may be for one-time costs, these transfers are excluded from the base. However, if the transfer funds an ongoing cost, present law budgets for the next biennium were adjusted accordingly.

Budget Amendments

Budget amendments provide temporary authority to agencies to spend unanticipated non-general fund revenue received after the legislature adjourns to provide additional services. In accordance with 17-7-402, MCA, budget amendment authority terminates at the end of each biennium and can make no ascertainable present or future significant commitment for increased general fund support. Expenditures financed through budget amendments are excluded from the base. Any funds to continue budget amendments in the 2001 biennium are included as a new proposal.

One-Time Appropriations

In general, miscellaneous or cat and dog appropriations (appropriations made in bills other than the general appropriations act) are considered one-time and not continued in the base. The legislature may also specify in appropriation acts that an appropriation is not intended to be ongoing and may not be included in the base.

Language Appropriations

In appropriation acts, the legislature may authorize expenditure of funds from a specific source without providing a specific dollar appropriation. Language appropriations are generally used when an agency knows that it will be receiving federal or state special revenue funds but is uncertain as to the amount. In order to be sanctioned by law as an appropriation, the statute must fix at least a maximum amount that the appropriations may not exceed.

Assuming that ongoing expenditures from these sources will again be authorized through language, the expenditures are excluded from the base.

Non-Budgeted Expenditures

Generally Accepted Accounting Principles (GAAP) require agencies to make accounting entries for depreciation, amortization, and other financial transactions that show as expenditures but don't actually result in expenditure of funds from the state treasury.

Statutory Appropriations

Section 17-7-501, MCA, provides that funds may be appropriated in permanent law, rather than through appropriation bills, which are effective for only one biennium.

In order for a statutory appropriation to be valid, the statute creating the appropriation must specifically state that it is a statutory appropriation and the statute must be listed in section 17-7-502, MCA. Currently, there are almost 90 valid statutory appropriations listed in that section. Examples of statutory appropriations include: personal property reimbursements made to local governments and schools and motor fuel tax revenues distributed to counties.

Other Appropriations

This category includes administrative transfers created by OBPP, continuing appropriations from previous years, internally offsetting adjustments to appropriations, and miscellaneous appropriations.

Entitlement and Formula-Funded Programs

Under current state and federal law, certain programs are entitlement , and projected growth or declines in these programs are funded as part of the present law budget, rather than through a new proposal. For example, the legislature has established statutory levels of state foundation support for each child enrolled in Montana public schools. Similarly, federal and state laws require that persons eligible for Medicaid receive specified services or grants. The programs treated as entitlement are: K-12 BASE aid, Medicaid, and foster care. Prior to the enactment of federal welfare reform, Aid to Families with Dependent Children (AFDC) was also considered an entitlement. This federal entitlement no longer exists.

Personal Services Snapshot

Personal services costs comprise over 40 percent of total agency operating expenditures (excluding capital outlay,

BUDGET BASICS

grants and benefits, and transfers) in the 2001 biennium.

Personal services are based on a snapshot of actual salaries for authorized FTE as they existed in the last pay period of fiscal 1998. The appropriation also includes annualization of the pay increase awarded in fiscal 1998 and 1999.

Workers Compensation and Unemployment Insurance rates vary from agency to agency. Each agency has a different rate based on its own experience. Fiscal 1999 rates were adjusted to project fiscal 2000 and fiscal 2001 levels based on advice provided by representatives of the State Mutual Insurance Compensation Fund and the Department of Labor and Industry.

Vacancy Savings

Vacancy savings is the difference between the full cost and the actual cost of authorized employee positions during a budget period. Since 1979, the legislature has periodically applied a vacancy savings factor to agency budgets in recognition of the fact that staff turnover and vacancies often result in personal services expenditures that are lower than the amounts appropriated.

The 1989 legislature did not apply a vacancy savings factor for the 1991 biennium budgets. Instead, it included language in HB 100 prohibiting agencies from expending funds appropriated for personal services in any other category (with certain limited exceptions). Although OBPP did not establish any procedure to monitor and verify the expenditure of personal services funds, it estimated that \$6 million of general fund appropriated for personal services was reverted in fiscal 1990.

During the 1991 regular session, the legislature applied vacancy savings rates for agencies ranging from 0 percent (for agencies with 20 or fewer FTE and university and colleges of technology faculty) to 4 percent. In the January and July special sessions, the legislature reduced vacancy savings rates for some agencies and increased vacancy savings rates for other agencies. In addition, the legislature imposed general budget reductions, which many agencies met by holding positions vacant.

The 1993 legislature applied vacancy savings rates of 5 percent on all non-federally funded personal services, with the exception of the Montana University System (except

CHE) and certain other positions, such as direct care workers. The legislature also added contingency funds, equal to 10 percent of general fund and 20 percent of other funds vacancy savings, to the Department of Administration (DofA). The funds were for distribution to agencies that did not experience the anticipated vacancy savings.

In the 1997 biennium, the legislature included varying vacancy savings rates among selected agencies and programs within agencies in order to fund the executive pay plan. A contingency fund of \$500,000 general fund and \$1,000,000 other fund was included.

In the 1999 biennium, the legislature: 1) included a 3 percent vacancy savings rate in most programs; and 2) provided a contingency fund of \$2.2 million general fund and \$11.0 million total funds. A further discussion of the pay plan is included in the "Other Budget Highlights" section of this volume.

In the 2001 biennium, the legislature applied a 3 percent vacancy savings rate to all personal services except insurance, with the following exceptions:

- 1) direct care workers in the Department of Corrections (a 3 percent vacancy savings was applied on the personal services for direct care workers in the Department of Public Health and Human Services);
- 2) agencies with fewer than 20 FTE;
- 3) elected officials, including district attorney payments in the Judiciary; and
- 4) faculty in the Montana University System.

In order to assist agencies that cannot meet their vacancy savings, the legislature provided a contingency fund of \$700,000 general fund and \$950,000 other funds over the biennium.

BUDGET BASICS

Fixed Costs

Agencies are charged fees (called fixed costs) for a variety of services provided by other state agencies. The executive includes fixed costs for the following services: DofA insurance and bonds (2104), DofA warrant writing fees (2113), DofA payroll service fees (2114), Legislative Auditor audit fees (2122), Montana Project to Reengineer the Revenue and Information Management Environment (MTPRRIME) Operations Unit (2148), DofA network fees (2174), messenger services (2307), DofA rent (2527), capitol complex grounds maintenance (2770), MTPRRIME debt service (2875), and state fund cost allocation plan (2895). Fixed costs total \$55.5 million during the 2001 biennium.

Table 2 shows the total amounts included for fixed costs. Due to the passage of HB 576, the agencies that pay the costs receive an appropriation in HB 2 for that purpose. However, the agencies providing the service do not require an appropriation and are not included in HB 2,

with the exception of audit fees. Instead, the legislature establishes the rates the providing programs may charge. Each function is discussed in the relevant agency in the "Appropriations by Agency and Program" sections in volumes 1 and 2.

Insurance and Bonds

The Risk Management and Tort Defense (RMTD) Division of the DofA collects premiums from state agencies for: 1) administration of the self-insurance program, which provides state agencies with general liability and automobile coverage; and 2) purchase of commercial policies for state agency property, aircraft, and other risk coverage. Costs are allocated to agencies based on actual loss experience, and inherent exposure.

Payroll Service Fees

The State Payroll program in DofA prepares and distributes payroll for all state agencies, and operates the state payroll, personnel, and position control (PPP)

Table 2 Fixed Costs 2001 Biennium (In millions)			
Agency	Function	HB 2 Total	All Funds* Total
Administration	Insurance and Bonds	\$7.605	\$13.113
	Payroll Service Fees	0.551	0.617
	MTPRRIME Operating	3.705	5.402
	Data Network Services	14.082	15.739
	Messenger Services	0.226	0.327
	Rent	8.030	9.549
	Warrant Writing Fees	0.642	1.349
	MTPRRIME Debt Service	4.459	4.997
Legislative Audit Division	Audit Fees	1.277	2.654
Fish, Wildlife, and Parks	Grounds Maintenance	0.462	0.595
Various	State Fund Allocation Plan	0.912	1.160
Total		<u>\$41.951</u>	<u>\$55.502</u>

*Includes all funds, including non-budgeted proprietary funds.

BUDGET BASICS

system. Costs of these services are allocated to agencies based on the number of paychecks issued for each agency each year.

MTPRRIME Operations Unit

In the 2001 biennium, new state management systems will be in place as a result of MTPRRIME. This unit will provide all operational support for the new systems. Costs were allocated in the budget based 60 percent on the number of fiscal 1998 transactions and 40 percent on the full-time equivalent employees.

Data Network Services

The Information Services Division (ISD) of DofA charges agencies for the technology network that allows agency personal computers to be attached to the state mainframe and, via the mainframe, to other agency computers. Costs of this service are allocated to agencies based on the projected number of personal computers connected to the network each year, utilizing the fixed monthly rate per computer to determine the overall agency charge.

Messenger Service

The Mail and Distribution program in DofA charges state agencies for inter-agency mail pick-up and delivery services. Costs of these services are allocated to agencies based on the volume of mail generated by, and number of daily deliveries to, each agency.

Rent

The General Services Division (GSD) of DofA charges rent to state agencies for the costs of maintaining office and warehouse space in buildings GSD manages in the capitol complex (including utility costs, security, janitorial services, mechanical maintenance, and minor maintenance such as painting, lighting, carpeting, etc.). Warehouse costs are allocated to agencies based on the amount of square footage of office warehouse space occupied and a fixed rate per square foot.

Warrant Writing Fees

DofA provides warrant writing and direct deposit services for agency financial transactions. The costs of these services are allocated to agencies based on fiscal 1994 utilization of the various types of financial transactions.

Audit Fees

The Legislative Audit Division charges agencies for costs of financial compliance audits. These charges are included in agency budgets as biennial appropriations and allocated according to the estimated number of billable hours for each agency audit.

Grounds Maintenance

The Parks Division of FWP charges state agencies for grounds maintenance and snow removal at capitol complex buildings. Costs of these services are allocated based on the amount of office space square footage occupied by each agency.

MTPRRIME Debt Service

MTPRRIME was funded using general obligation bonds. The costs of repaying those bonds are allocated to agencies as a fixed cost in the 2001 biennium. Costs were allocated based on the same method used for the MTPRRIME Operations Unit.

State Fund Cost Allocation Plan (SFCAP)

DofA administers the SFCAP, which charges non-general fund agencies and/or programs for operating costs of state government that cannot easily be identified with particular funding sources. These collections are deposited to the general fund to offset a portion of those programs' costs.

Operating costs of the following programs are partially recovered through SFCAP collections: State Personnel and the Accounting and Management Support Divisions of DofA, and the Office of Budget and Program Planning in the Governor's Office. Costs are allocated to agencies based on the following: 1) State Personnel - the number of FTE appropriated and classified, and the number of negotiated labor contracts; 2) Accounting and Management Support - the number of SBAS and cash transactions, and actual expenditures; and 3) OBPP - the number of FTE and budgeted fund expenditures.

Inflation/Deflation Factors

The 2001 biennium appropriation does not include a general inflation factor for all operating expenses, but instead applies inflation (deflation) to ongoing specific expenditure items.

BUDGET BASICS

Table 3 shows the executive inflation/deflation factors and the categories to which they are applied in the 2001 biennium. The list of categories subject to an inflation/deflation factor is much smaller than in past years, which included energy-related items, food-related, and medical-related items. The items listed in the Table 3 are proprietary rate items.

When compared with total spending in fiscal 1998, net inflation in expenditures by all agencies will range between 0.02 percent in fiscal 2000 to 0.01 percent in fiscal 2001, because the number and size of the expenditure items to which inflation is applied are small. For state agencies, excluding the university system, expenditures on items for which rates increase nearly offset expenditures on items for which rates decrease.

Expenditures which increase due to higher rates include postage and mailing, telephone equipment, and motor pool items. Expenditures for these items increase by \$1.5 million in fiscal 2000 and by \$1.3 million in fiscal 2001 because of inflation. Expenditures which fall due to lower rates include computer processing and SBAS on-line entry.

Expenditures for these items will fall by \$1.2 million in fiscal 2000 and by \$1.1 million in fiscal 2001. The net change in all expenditures due to inflation/deflation will be a little more than \$0.2 million

in fiscal 2000 and around \$0.15 million in fiscal 2001. Net inflation for the university system exceeds net inflation for all other state agencies. This is because university system expenditures on mainframe computing costs are not extensive enough to offset increases in postage and mailing, telephone, and motor pool expenditures.

Computer Processing – ISD

Computer processing rates charged by ISD will continue to decline during the 2001 biennium. Mainframe computer processing costs are reduced by 19 percent below fiscal 1998 rates in fiscal 2000 and by 17 percent below fiscal 1998 rates in fiscal 2001. ISD expects utilization rates to remain constant. However, equipment purchases during the 2001 biennium are expected to be much less than during the 1999 biennium. Rates for printing are increased by 10 percent at the beginning of the biennium.

SBAS On-Line Entry and Edit

On July 1, 1999, the state will convert to the MTPRRIME accounting system. Expenditures associated with SBAS will disappear. Similar expenditures under MTPRRIME will be billed as fixed costs during the 2001 biennium.

Telephone Equipment – Department of Administration

ISD plans to increase rates charged to state agencies for

Table 3
Inflation/Deflation Factors

Expenditure Object	Name of Expenditure	Percent Change in Rates		Dollar Change in Expenditures Due to Inflation/Deflation					
		FY2000	FY2001	State Agencies		University System		All Agencies	
				FY2000	FY2001	FY2000	FY2001	FY2000	FY2001
2172	Computer Processing/DoA	-19.0%	-17.0%	-1,133,623	-1,014,311	-5,979	-5,349	-\$1,139,602	-\$1,019,660
2194	SBAS On-Line Entry & Edit	0.0%	0.0%	-74,549	-74,549	-13,214	-13,214	-87,763	-87,763
2304	Postage and Mailing	4.5%	4.5%	189,831	189,831	46,217	46,217	236,048	236,048
2370	Telephone Equip/DoA	15.7%	15.7%	219,809	219,809	62,994	62,994	282,803	282,803
2404	In-state Motor Pool	34.7%	26.9%	717,880	556,509	35,313	27,374	753,193	583,883
2510	Motor Pool Leased Vehicles	34.7%	26.9%	193,494	150,012	0	0	193,494	150,012
Total for Inflated Factors				\$1,321,014	\$1,116,161	\$144,524	\$136,585	\$1,465,538	\$1,252,746
Total for Deflated Factors				-\$1,208,172	-\$1,088,860	-\$19,193	-\$18,563	-\$1,227,365	-\$1,107,423
Total Inflation/Deflation				\$112,842	\$27,301	\$125,331	\$118,022	\$238,173	\$145,323

services in two areas: monthly telephone charges and video.

BUDGET BASICS

Monthly telephone charges to agencies increase by \$0.50 per basic telephone to \$10 per month and by \$1.50 per enhanced telephone to \$15 per month. ISD plans to upgrade the state's telephone management system to provide better directory services, long distance call accounting, work order management, and switch inventory.

The current telephone management system has been in place since 1987. The upgraded system will have the ability to take advantage of advances in telemanagement software that has been developed in the past ten years.

Postage and Mailing

Central mail rates increase by 4.5 percent in fiscal 2000 and then remain constant in fiscal 2001. The main reason for the increase is the increase in U.S. Postal Service mail delivery rates from \$0.32 per single letter to \$0.33, which will become effective January 10, 1999. In addition, United States Postal Service rates will increase for various categories of barcoded mail, priority mail, and special services.

Travel

The Department of Transportation plans to increase motor pool rates by an average of 34.7 percent in fiscal 2000 and then reduce rates slightly in fiscal 2001. Over the last three years, the state has been converting to a statewide motor pool concept in which vehicles are leased to agencies. Under previous practice, agencies purchased their own vehicles. The transition to a statewide motor pool will continue in the 2001 biennium and will require the department to increase its fleet of vehicles, which in turn will increase the amount of fleet debt service built into lease rates. The amount of new debt the department will incur in fiscal 2001 will be less than the amount in fiscal 2000. Because some existing debt will be paid off, rates in fiscal 2001 will be reduced. The motor pool expects to increase the number of vehicles to 600, compared to 200 when the program began in fiscal 1996.

AGENCY BUDGET COMPARISONS BY FUND

The following series of tables provide, by fund type, a comparison of the 1999 and 2001 biennium agency appropriations. The 1999 biennium figures are comprised of the adjusted base fiscal 1998 actual expenditures and the adjusted fiscal 1999 appropriations. The 2001 biennium figures are agency appropriations contained in HB 2 (the general appropriations act); SB 81, which contained the appropriation for the Children’s Health Insurance Program (CHIP); and SB 100, which funded an increase in the K-12 BASE aid funding schedules. Each fiscal year is shown, as well as combined biennium appropriations and the biennial difference. The final table shows the agency comparison for all funds.

General fund increases by \$101.1 million, or 5.1 percent over the biennium. The primary increases are:

- \$23.7 million in the Department of Corrections, primarily to address anticipated increased populations;
- \$7.0 million in the Department of Justice for a variety of increases, including funding switches in the highway patrol, provision of computer systems, and full funding of personal services
- \$13.2 million in the Commissioner of Higher Education for increased enrollment, a student assistance program, the provision of assistance to tribal colleges, and increased support for community colleges, distance learning, and the Rural Family Practice Residency
- \$18.2 million in the Department of Public Health and

General Fund

Table 4
General Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference - 99 Biennium	% Change 99 Biennium 01 Biennium
1104	Legislative Branch	5,626,964	6,459,724	6,689,235	7,032,015	6,482,682	12,086,688	13,514,697	1,428,009	11.81%
1112	Consumer Counsel									
2110	Judiciary	6,923,648	7,142,359	7,142,359	8,267,990	8,383,022	14,066,007	16,651,012	2,585,005	18.38%
2115	Montana Chiropractic Legal Panel									
3101	Governors Office	2,825,366	2,909,657	2,909,657	4,063,442	2,933,399	5,735,023	6,996,841	1,261,818	22.00%
3201	Secretary of States Office									
3202	Commissioner of Political Practices	287,048	268,538	268,538	423,311	264,090	555,586	687,401	131,815	23.73%
3401	State Auditors Office	2,269,230	2,331,854	2,331,854	3,332,889	405,615	4,601,084	3,738,504	(862,580)	-18.75%
3501	Office of Public Instruction	466,125,633	474,917,745	474,917,745	479,107,468	482,297,756	941,043,378	961,405,224	20,361,846	2.16%
4107	Crime Control Division	2,143,913	2,140,954	2,140,954	2,522,824	2,522,459	4,284,867	5,045,283	760,416	17.75%
4110	Department of Justice	18,131,783	18,114,158	18,134,158	22,043,157	21,197,784	36,245,941	43,240,941	6,995,000	19.30%
4201	Public Service Regulation									
5102	Commissioner of Higher Education	113,436,878	116,245,816	116,245,816	121,627,386	121,284,086	229,682,694	242,911,472	13,228,778	5.76%
5101	Board of Public Education	122,058	125,442	125,442	142,859	140,909	247,500	283,768	36,268	14.65%
5113	School for the Deaf & Blind	2,961,213	3,115,934	3,115,934	3,246,864	3,133,737	6,077,147	6,380,601	303,454	4.99%
5114	Montana Arts Council	241,069	229,435	229,435	275,927	261,791	470,504	537,718	67,214	14.29%
5115	Library Commission	1,505,531	1,529,715	1,529,715	1,821,148	1,548,984	3,035,246	3,370,132	334,886	11.03%
5116	Advisory Council for Vocational Education									
5117	Historical Society	1,484,154	1,510,110	1,510,110	1,733,630	1,671,840	2,994,264	3,405,470	411,206	13.73%
5201	Department of Fish, Wildlife & Parks	398,213	412,520	412,520	421,006	417,048	810,733	838,054	27,321	3.37%
5301	Department of Environmental Quality	2,261,786	2,825,901	2,825,901	3,845,184	3,541,380	5,087,687	7,386,564	2,298,877	45.19%
5401	Department of Transportation	250,000	250,000	250,000	250,000	250,000	500,000	500,000		
5603	Department of Livestock	479,946	559,114	559,114	683,670	688,535	1,039,060	1,372,205	333,145	32.06%
5706	Department of Natural Resources & Conservation	13,008,145	13,380,239	13,380,239	15,346,955	15,126,103	26,388,384	30,473,058	4,084,674	15.48%
5801	Department of Revenue	25,269,223	25,167,160	25,167,160	25,210,568	24,633,089	50,436,383	49,843,657	(592,726)	-1.18%
6101	Department of Administration	3,560,273	5,036,230	5,036,230	4,171,880	4,167,839	8,596,503	8,339,719	(256,784)	-2.99%
6102	Appellate Defender Commission	139,343	168,176	168,176			307,519		(307,519)	-100.00%
6104	Public Employees Retirement Board									
6105	Teachers Retirement Board									
6107	Long-Range Building									
6201	Department of Agriculture	487,799	516,675	516,675	1,564,867	513,438	1,004,474	2,078,305	1,073,831	106.90%
6401	Department of Corrections	74,050,869	82,186,719	82,186,719	89,114,327	90,833,270	156,237,588	179,947,597	23,710,009	15.18%
6501	Department of Commerce	1,777,920	1,825,103	1,825,103	2,200,503	2,188,959	3,603,023	4,389,462	786,439	21.83%
6602	Department of Labor & Industry	1,096,469	1,217,775	1,217,775	1,948,449	1,945,512	2,314,244	3,893,961	1,579,717	68.26%
6701	Department of Military Affairs	2,280,102	2,377,193	2,377,193	4,063,076	3,723,297	4,657,295	7,786,373	3,129,078	67.19%
6901	Department of Public Health & Human Services	218,897,665	226,261,999	226,261,999	228,558,611	234,798,648	445,159,664	463,357,259	18,197,595	4.09%
	Totals	\$968,042,241	999,226,245	999,475,756	1,033,020,006	1,035,355,272	1,967,268,486	2,068,375,278	101,106,792	5.14%

As defined in 17-2-102, MCA, the general fund “accounts for all financial resources except those required to be accounted for in another fund.” The general fund is used to fund the general operations of state government.

Human Services, including a \$8 million match for federal funds to operate the Children’s Health Insurance Program (CHIP) included in SB 81

- the provision of a new program to provide a boot camp experience for youth at risk in the Department of Military

AGENCY BUDGET COMPARISONS BY FUND

Affairs

- an increase in the Department of Natural Resources and Conservation that is in large part the net result of a replacement of resource indemnity trust revenues
- with general fund and a replacement of general fund to fund certain costs to operate the Trust Lands Management Division with revenue from the managed trusts
- \$20.4 million in the Office of Public Instruction. This increase is the net of a reduction in present law due to anticipated enrollment declines, and an increase in the BASE aid schedules included in SB 100.

State Special Revenue Fund

As defined in 17-2-102, MCA, the state special revenue fund “consists of money from state and other nonfederal sources deposited in the state treasury that is earmarked for the purposes of defraying particular costs of an agency, program, or function of state government and money from other non-state or nonfederal sources that is restricted by law or by the terms of an agreement, such as a contract, trust agreement, or donation.”

State special revenue increases 8.7 percent, or \$62.5 million over the biennium. As shown in the table, the increase is the net of both increases and decreases. The largest increases

Table 5
State Special Revenue Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference 01 Biennium - 99 Biennium	% Change 99 Biennium 01 Biennium
1104	Legislative Branch	2,049,641	1,912,768	1,912,768	2,263,758	1,662,777	3,962,409	3,926,535	(35,874)	-0.91%
1112	Consumer Counsel	949,865	1,041,685	1,041,685	1,067,191	1,080,293	1,991,550	2,147,484	155,934	7.83%
2110	Judiciary	563,320	1,641,971	1,641,971	1,642,415	1,625,674	2,205,291	3,268,089	1,062,798	48.19%
2115	Montana Chiropractic Legal Panel	13,992	13,010	13,010	17,266	17,193	27,002	34,459	7,457	27.62%
3101	Governors Office	251,882	285,187	374,282	258,435	264,596	537,069	523,031	(14,038)	-2.61%
3201	Secretary of States Office									
3202	Commissioner of Political Practices									
3401	State Auditors Office	786,991	797,435	912,435	2,214,126	3,150,065	1,584,426	5,364,191	3,779,765	238.56%
3501	Office of Public Instruction	1,329,585	1,530,813	1,598,376	1,472,881	1,472,328	2,860,398	2,945,209	84,811	2.97%
4107	Crime Control Division									
4110	Department of Justice	18,884,769	21,049,896	21,805,296	19,684,609	19,145,611	39,934,665	38,830,220	(1,104,445)	-2.77%
4201	Public Service Regulation	2,212,496	2,894,702	2,894,702	2,451,822	2,294,851	5,107,198	4,746,673	(360,525)	-7.06%
5102	Commissioner of Higher Education	14,455,976	21,306,416	21,343,951	15,465,000	15,936,000	35,762,392	31,401,000	(4,361,392)	-12.20%
5101	Board of Public Education	176,277	180,515	180,515	186,105	183,874	356,792	369,979	13,187	3.70%
5113	School for the Deaf & Blind	238,189	238,576	238,576	228,068	228,068	476,765	456,136	(20,629)	-4.33%
5114	Montana Arts Council	116,979	121,391	229,358	132,440	129,399	238,370	261,839	23,469	9.85%
5115	Library Commission	647,348	796,843	862,506	938,193	761,135	1,444,191	1,699,328	255,137	17.67%
5116	Advisory Council for Vocational Education									
5117	Historical Society	197,740	196,073	196,073	256,725	254,242	393,813	510,967	117,154	29.75%
5201	Department of Fish, Wildlife & Parks	29,048,689	31,922,663	31,936,967	35,122,105	30,232,615	60,971,352	65,354,720	4,383,368	7.19%
5301	Department of Environmental Quality	10,530,988	15,753,276	15,753,276	71,134,101	12,904,301	26,284,264	84,038,402	57,754,138	219.73%
5401	Department of Transportation	148,865,200	186,542,835	186,592,835	161,538,853	164,523,418	335,408,035	326,062,271	(9,345,764)	-2.79%
5603	Department of Livestock	5,520,811	6,035,261	6,035,261	6,535,937	6,282,406	11,556,072	12,818,343	1,262,271	10.92%
5706	Department of Natural Resources & Conservation	11,634,227	13,190,302	13,987,593	14,946,205	13,837,874	24,824,529	28,784,079	3,959,550	15.95%
5801	Department of Revenue	235,416	284,403	403,984	252,448	251,624	519,819	504,072	(15,747)	-3.03%
6101	Department of Administration	872,219	987,786	987,786	1,033,702	1,043,577	1,860,005	2,077,279	217,274	11.68%
6102	Appellate Defender Commission				186,140	185,100		371,240	371,240	
6104	Public Employees Retirement Board									
6105	Teachers Retirement Board									
6107	Long-Range Building									
6201	Department of Agriculture	6,911,785	7,673,582	7,673,582	8,910,097	8,891,530	14,585,367	17,801,627	3,216,260	22.05%
6401	Department of Corrections	1,337,919	1,348,732	1,348,732	1,697,339	1,699,609	2,686,651	3,396,948	710,297	26.44%
6501	Department of Commerce	10,291,436	15,350,663	16,487,893	14,169,018	13,371,910	25,642,099	27,540,928	1,898,829	7.41%
6602	Department of Labor & Industry	10,770,618	11,422,417	12,679,417	14,314,840	14,435,206	22,193,035	28,750,046	6,557,011	29.55%
6701	Department of Military Affairs	98,655	189,242	189,242	191,565	190,930	287,897	382,495	94,598	32.86%
6901	Department of Public Health & Human Services	46,883,154	50,414,486	50,496,782	44,853,765	44,239,928	97,297,640	89,093,693	(8,203,947)	-8.43%
Totals		\$325,876,167	395,122,929	399,818,854	423,165,149	360,296,134	720,999,096	783,461,283	62,462,187	8.66%

are:

AGENCY BUDGET COMPARISONS BY FUND

- \$57.8 million in the Department of Environmental Quality, primarily for hard rock mining reclamation in cases where bonds have been or may be forfeited
- \$6.6 million in the Department of Labor and Industry, including a funding switch in the Uninsured Employer Fund from proprietary funds, and increased contracts with the Montana Job Training Partnership
- \$4.4 million in the Department of Fish, Wildlife, and Parks, primarily from the general license account;
- \$4.0 million in the Department of Natural Resources and Conservation, primarily due to the passage of SB 48, which authorized funding of management of trust lands from revenue to the trusts. The division had been funded with general fund
- \$3.8 million in the State Auditor's Office, of which about \$3 million is due to an accounting change

The largest reductions are:

- \$9.3 million of highways special revenue account (HSRA) funds in the Department of Transportation, in part because increased federal funding and changes in federal regulations allow more use of federal funds for construction and maintenance
- \$8.2 million in the Department of Public Health and Human Services, due primarily to the downsizing of Montana State Hospital
- \$4.4 million in the Commissioner of Higher Education. However, this reduction is misleading. Six mill levy revenue in the 1999 biennium was overstated. All of this excess authority was added to fiscal 1999, resulting in higher authority in that year compared to the 2001 biennium

AGENCY BUDGET COMPARISONS BY FUND

Federal Special Funds

As defined in 17-2-102, MCA, the federal special fund “consists of money deposited in the treasury from federal sources, including trust income, that is used for the operation of state government.”

Federal special funds increase by \$510.6 million, or 30.8 percent. As shown in the table, this increase is the result of increases across a wide range of state government. The largest increases, which account for almost 93 percent of the total increase, are:

- almost \$200 million in the Department of Transportation, due primarily to the new federal highways transportation financing act that provides significantly more federal construction funds to Montana
- \$166.3 million in the Department of Public Health and Human Services, primarily for additional Medicaid benefits, TANF expenditures, and developmental disability program refinancing
- \$57.9 million in the Office of the Commissioner of Higher Education, of which almost \$50 million is due to an accounting change
- \$26.3 million in the Office of Public Instruction for various grants
- \$24.0 million in the Department of Commerce for grants and related administration

Table 6
Federal Special Revenue Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference - 99 Biennium	% Change 99 Biennium
1104	Legislative Branch									
1112	Consumer Counsel									
2110	Judiciary		108,725	209,538	183,725	183,725	108,725	367,450	258,725	237.96%
2115	Montana Chiropractic Legal Panel									
3101	Governors Office	14,290	15,434	24,134	44,121	42,414	29,724	86,535	56,811	191.13%
3201	Secretary of States Office									
3202	Commissioner of Political Practices									
3401	State Auditors Office		2,500	2,500			2,500		(2,500)	-100.00%
3501	Office of Public Instruction	67,005,377	74,105,420	75,737,363	85,381,974	82,007,987	141,110,797	167,389,961	26,279,164	18.62%
4107	Crime Control Division	6,927,535	8,417,729	11,069,347	10,031,435	10,031,469	15,345,264	20,062,904	4,717,640	30.74%
4110	Department of Justice	1,954,704	2,056,264	3,056,703	3,115,973	2,948,335	4,010,968	6,064,308	2,053,340	51.19%
4201	Public Service Regulation	18,665	27,286	27,286	18,647	19,393	45,951	38,040	(7,911)	-17.22%
5102	Commissioner of Higher Education	10,022,658	8,327,220	32,857,220	37,846,220	38,370,359	18,349,878	76,216,579	57,866,701	315.35%
5101	Board of Public Education									
5113	School for the Deaf & Blind	75,661	82,056	82,056	81,394	81,394	157,717	162,788	5,071	3.22%
5114	Montana Arts Council	388,252	486,604	486,604	426,471	416,673	874,856	843,144	(31,712)	-3.62%
5115	Library Commission	650,035	1,587,397	1,674,673	1,695,694	795,685	2,237,432	2,491,379	253,947	11.35%
5116	Advisory Council for Vocational Education									
5117	Historical Society	491,813	683,264	703,958	522,728	515,342	1,175,077	1,038,070	(137,007)	-11.66%
5201	Department of Fish, Wildlife & Parks	8,568,083	11,728,571	11,903,594	14,632,720	12,940,970	20,296,654	27,573,690	7,277,036	35.85%
5301	Department of Environmental Quality	14,729,792	15,416,023	18,554,776	17,771,091	17,903,782	30,145,815	35,674,873	5,529,058	18.34%
5401	Department of Transportation	176,394,583	170,829,644	171,908,389	280,088,474	266,202,556	347,224,227	546,291,030	199,066,803	57.33%
5603	Department of Livestock	402,331	421,330	421,330	720,736	726,823	823,661	1,447,559	623,898	75.75%
5706	Department of Natural Resources & Conservation	1,289,564	1,651,159	2,257,789	1,931,733	1,936,150	2,940,723	3,867,883	927,160	31.53%
5801	Department of Revenue	1,933,509	2,330,045	2,960,013	2,039,970	2,035,677	4,263,554	4,075,647	(187,907)	-4.41%
6101	Department of Administration	7,237	11,010	11,010	782,327	782,332	18,247	1,564,659	1,546,412	8474.88%
6102	Appellate Defender Commission									
6104	Public Employees Retirement Board									
6105	Teachers Retirement Board									
6107	Long-Range Building									
6201	Department of Agriculture	482,590	877,423	877,423	1,318,685	717,500	1,360,013	2,036,185	676,172	49.72%
6401	Department of Corrections	469,511	511,567	992,551	579,501	613,775	981,078	1,193,276	212,198	21.63%
6501	Department of Commerce	28,456,131	35,077,241	35,257,241	42,200,153	45,361,123	63,533,372	87,561,276	24,027,904	37.82%
6602	Department of Labor & Industry	26,752,692	27,888,544	33,987,032	32,225,574	30,737,101	54,641,236	62,962,675	8,321,439	15.23%
6701	Department of Military Affairs	5,546,121	5,850,796	5,917,196	8,384,388	8,026,288	11,396,917	16,410,676	5,013,759	43.99%
6901	Department of Public Health & Human Services	438,570,914	497,258,099	502,831,690	555,250,719	546,828,266	935,829,013	1,102,078,985	166,249,972	17.76%
	Totals	\$791,152,048	865,751,351	913,811,416	1,097,274,453	1,070,225,119	1,656,903,399	2,167,499,572	510,596,173	30.82%

AGENCY BUDGET COMPARISONS BY FUND

Proprietary Funds

As defined in 17-2-102, MCA, proprietary funds are defined as either enterprise or internal service funds. Enterprise funds “account for operation: (A) that are financed and operated in a manner similar to private business enterprises whenever the intent of the legislature is that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges; and (B) whenever the legislature has decided that periodic determination of revenue earned, expenses incurred, or net income is

appropriate for capital maintenance, public policy, management control, accountability, or other purposes.” Internal service funds “account for the financing of goods or services provided by one department or agency to other departments or agencies of state government or to other governmental entities on a cost-reimbursed basis.”

Statute does not require that most proprietary funds be appropriated. Therefore, any increases in the programs supported with those proprietary funds are not reflected in the table.

Table 7
Proprietary Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference 01 Biennium - 99 Biennium	% Change 99 Biennium 01 Biennium
1104	Legislative Branch		47,292	47,292			47,292		(47,292)	-100.00%
1112	Consumer Counsel									
2110	Judiciary									
2115	Montana Chiropractic Legal Panel									
3101	Governors Office									
3201	Secretary of States Office									
3202	Commissioner of Political Practices									
3401	State Auditors Office									
3501	Office of Public Instruction									
4107	Crime Control Division									
4110	Department of Justice	10,503	140,156	140,156	21,789	20,692	150,659	42,481	(108,178)	-71.80%
4201	Public Service Regulation									
5102	Commissioner of Higher Education									
5101	Board of Public Education									
5113	School for the Deaf & Blind									
5114	Montana Arts Council									
5115	Library Commission									
5116	Advisory Council for Vocational Education									
5117	Historical Society	717,378	760,453	760,453	803,146	781,019	1,477,831	1,584,165	106,334	7.20%
5201	Department of Fish, Wildlife & Parks		1,942	1,942			1,942		(1,942)	-100.00%
5301	Department of Environmental Quality		15,960	15,960			15,960		(15,960)	-100.00%
5401	Department of Transportation		16,367	16,367			16,367		(16,367)	-100.00%
5603	Department of Livestock									
5706	Department of Natural Resources & Conservation		959	959			959		(959)	-100.00%
5801	Department of Revenue				654,292	654,292		1,308,584	1,308,584	
6101	Department of Administration	71,422	83,078	83,078	40,307	36,745	154,500	77,052	(77,448)	-50.13%
6102	Appellate Defender Commission									
6104	Public Employees Retirement Board									
6105	Teachers Retirement Board									
6107	Long-Range Building									
6201	Department of Agriculture	240,542	250,230	250,230	286,402	285,289	490,772	571,691	80,919	16.49%
6401	Department of Corrections	361,884	399,644	399,644	516,051	511,244	761,528	1,027,295	265,767	34.90%
6501	Department of Commerce									
6602	Department of Labor & Industry	783,574	1,002,854	1,002,854	46,512	46,305	1,786,428	92,817	(1,693,611)	-94.80%
6701	Department of Military Affairs									
6901	Department of Public Health & Human Services		240	240			240		(240)	-100.00%
	Totals	\$2,185,303	2,719,175	2,719,175	2,368,499	2,335,586	4,904,478	4,704,085	(200,393)	-4.09%

AGENCY BUDGET COMPARISONS BY FUND

Other Funds

Other funds include capital projects and fiduciary funds. As defined in 17-2-102, MCA, the capital projects fund “accounts for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds or trust funds.” The fiduciary funds include “trust and agency

fund types used to account for assets held by state government in a trustee capacity or as an agency for individuals, private organizations, other governmental entities, or other funds. These include the.: (i) expendable trust fund type; (ii) non-expendable trust fund type; (iii) pension trust fund type; and (iv) agency fund type.” Comparison tables are provided below for the capital projects funds and the expendable trust fund.

Table 8
Capital Projects Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference 01 Biennium - 99 Biennium	% Change 99 Biennium 01 Biennium
6101	Department of Administration	65,694	308,801	308,801			374,495		(374,495)	-100.00%
6501	Department of Commerce									
6602	Department of Labor & Industry				434,383	431,805		866,188	866,188	
	Totals	\$65,694	308,801	308,801	434,383	431,805	374,495	866,188	491,693	131.29%

Table 9
Expendable Trust Fund Comparison
99 Biennium Versus Legislative Budget 01 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference 01 Biennium - 99 Biennium	% Change 99 Biennium 01 Biennium
6201	Department of Agriculture		74,952	74,952			74,952		(74,952)	-100.00%
	Totals		74,952	74,952			74,952		(74,952)	-100.00%

AGENCY BUDGET COMPARISONS BY FUND

All Funds

The final comparison table is a composite by agency of the preceding tables and shows a \$674.4 million, 15.5 percent increase in total fund expenditures.

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 1998	Adjusted Authorized Fiscal 1999	Total Authorized Fiscal 1999	Total Leg. Budget Fiscal 2000	Total Leg. Budget Fiscal 2001	Total Adjusted Fiscal 98-99	Total Leg. Budget Fiscal 00-01	Difference - 99 Biennium	% Change 99 Biennium
1104	Legislative Branch	7,676,605	8,419,784	8,649,295	9,295,773	8,145,459	16,096,389	17,441,232	1,344,843	8.35%
1112	Consumer Counsel	949,865	1,041,685	1,041,685	1,067,191	1,080,293	1,991,550	2,147,484	155,934	7.83%
2110	Judiciary	7,486,968	8,893,055	8,993,868	10,094,130	10,192,421	16,380,023	20,286,551	3,906,528	23.85%
2115	Montana Chiropractic Legal Panel	13,992	13,010	13,010	17,266	17,193	27,002	34,459	7,457	27.62%
3101	Governors Office	3,091,538	3,210,278	3,308,073	4,365,998	3,240,409	6,301,816	7,606,407	1,304,591	20.70%
3201	Secretary of States Office									
3202	Commissioner of Political Practices	287,048	268,538	268,538	423,311	264,090	555,586	687,401	131,815	23.73%
3401	State Auditors Office	3,056,221	3,131,789	3,246,789	5,547,015	3,555,680	6,188,010	9,102,695	2,914,685	47.10%
3501	Office of Public Instruction	534,460,595	550,553,978	552,253,484	565,962,323	565,778,071	1,085,014,573	1,131,740,394	46,725,821	4.31%
4107	Crime Control Division	9,071,448	10,558,683	13,210,301	12,554,259	12,553,928	19,630,131	25,108,187	5,478,056	27.91%
4110	Department of Justice	38,981,759	41,360,474	43,136,313	44,865,528	43,312,422	80,342,233	88,177,950	7,835,717	9.75%
4201	Public Service Regulation	2,231,161	2,921,988	2,921,988	2,470,469	2,314,244	5,153,149	4,784,713	(368,436)	-7.15%
5102	Commissioner of Higher Education	137,915,512	145,879,452	170,446,987	174,938,606	175,590,445	283,794,964	350,529,051	66,734,087	23.51%
5101	Board of Public Education	298,335	305,957	305,957	328,964	324,783	604,292	653,747	49,455	8.18%
5113	School for the Deaf & Blind	3,275,063	3,436,566	3,436,566	3,556,326	3,443,199	6,711,629	6,999,525	287,896	4.29%
5114	Montana Arts Council	746,300	837,430	945,397	834,838	807,863	1,583,730	1,642,701	58,971	3.72%
5115	Library Commission	2,802,914	3,913,955	4,066,894	4,455,035	3,105,804	6,716,869	7,560,839	843,970	12.56%
5116	Advisory Council for Vocational Education									
5117	Historical Society	2,891,085	3,149,900	3,170,594	3,316,229	3,222,443	6,040,985	6,538,672	497,687	8.24%
5201	Department of Fish, Wildlife & Parks	38,014,985	44,065,696	44,255,023	50,175,831	43,590,633	82,080,681	93,766,464	11,685,783	14.24%
5301	Department of Environmental Quality	27,522,566	34,011,160	37,149,913	92,750,376	34,349,463	61,533,726	127,099,839	65,566,113	106.55%
5401	Department of Transportation	325,509,783	357,638,846	358,767,591	441,877,327	430,975,974	683,148,629	872,853,301	189,704,672	27.77%
5603	Department of Livestock	6,403,088	7,015,705	7,015,705	7,940,343	7,697,764	13,418,793	15,638,107	2,219,314	16.54%
5706	Department of Natural Resources & Conservation	25,931,936	28,222,659	29,626,580	32,224,893	30,900,127	54,154,595	63,125,020	8,970,425	16.56%
5801	Department of Revenue	27,438,148	27,781,608	28,531,157	28,157,278	27,574,682	55,219,756	55,731,960	512,204	0.93%
6101	Department of Administration	4,576,845	6,426,905	6,426,905	6,028,216	6,030,493	11,003,750	12,058,709	1,054,959	9.59%
6102	Appellate Defender Commission	139,343	168,176	168,176	186,140	185,100	307,519	371,240	63,721	20.72%
6104	Public Employees Retirement Board									
6105	Teachers Retirement Board									
6107	Long-Range Building									
6201	Department of Agriculture	8,122,716	9,392,862	9,392,862	12,080,051	10,407,757	17,515,578	22,487,808	4,972,230	28.39%
6401	Department of Corrections	76,220,183	84,446,662	84,927,646	91,907,218	93,657,898	160,666,845	185,565,116	24,898,271	15.50%
6501	Department of Commerce	40,525,487	52,253,007	53,570,237	58,569,674	60,921,992	92,778,494	119,491,666	26,713,172	28.79%
6602	Department of Labor & Industry	39,403,353	41,531,590	48,887,078	48,969,758	47,595,929	80,934,943	96,565,687	15,630,744	19.31%
6701	Department of Military Affairs	7,924,878	8,417,231	8,483,631	12,639,029	11,940,515	16,342,109	24,579,544	8,237,435	50.41%
6901	Department of Public Health & Human Services	704,351,733	773,934,824	779,590,711	828,663,095	825,866,842	1,478,286,557	1,654,529,937	176,243,380	11.92%
Totals		\$2,087,321,453	\$2,263,203,453	\$2,316,208,954	\$2,556,262,490	\$2,468,643,916	\$4,350,524,906	\$5,024,906,406	\$674,381,500	15.50%