



## BUDGET COMPARISONS

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### INTRODUCTION

The purpose of this section is to present budget comparisons in different ways to give the reader various perspectives of the action taken by the 2003 legislature. In the following pages, the 2005 biennium budget is summarized in ways that reflect the actions of the legislature relative to previous actions or benchmarks. These are discussed in four parts:

- Comparison to Executive Budget – reports in detail how the budget adopted by the legislature compares to (differs from) the budget submitted by Governor Martz at the beginning of the session
- Comparison to Present Law – reports in detail how the budget adopted by the legislature compares to (differs from) the present law budget as defined in 17-7-102(10), MCA. In short, the present law budget for the 2005 biennium (considered by the 58<sup>th</sup> Legislature) means the level of funding needed to maintain the level of operations and services authorized by the 57<sup>th</sup> Legislature. It identifies what services were added or deleted in the 2005 biennium budget as compared to the previous budget
- Biennial Budget Comparisons – shows how the approved 2005 biennium budget compares to the expenditures of the 2003 biennium (the expenditures of the 2003 biennium are fiscal 2002 actual expenditures and adjusted appropriations for fiscal 2003)
- Agency Budget Comparisons by Fund – compares the 2005 biennium budget to fiscal 2002 expenditures and fiscal 2003 adjusted appropriations, except that this comparison is presented by fund for each agency of state government

### COMPARISON TO EXECUTIVE BUDGET

The 2005 biennium budget established by the legislature in HB 2 and HB 13 is \$3.6 million general fund and \$137.3 million total funds higher than the amount recommended by the Governor. As evidenced by the small difference in general fund, the legislature essentially adopted the Executive Budget, with numerous, but for the most part minor differences, as shown in Figure 1. Major differences in policy include:

- The use of highways state special revenue to fund functions within the Motor Vehicle Division and the Montana Highway Patrol in the Department of Justice
- Rejection of the use of timber revenues for Base aid, and adoption of a 1.1 percent in fiscal 2004 and 2.07 percent in fiscal 2005 Base aid, rather than the 20 percent and 1.0 percent proposed by the executive
- A number of policy differences in the Department of Public Health and Human Services (DPHHS), including refinancing, rejection of certain proposed reductions, and funding switches

Within total funds, the major differences are due to the funding of other bills passed by the legislature, updated highways construction estimates and other federal grants, and other initiatives in the Department of Public Health and Human Services.

When examining the table, please note two other points.

- The general fund reduction and the HB 13 pay plan were both proposed and/or endorsed by the executive
- The "Net Other" entry is made up of a large number of smaller, offsetting differences in all state agencies

The agency narratives in Volumes 3 and 4 include a detailed discussion of differences between the proposed Executive Budget and the 2005 biennium appropriations for each agency.

The following provides a brief discussion of the major differences in three primary functional areas: 1) K-12 education; 2) human services; and 3) corrections.

### K-12 EDUCATION

Federal funds in the legislative budget exceed the administration's request by \$26.5 million. The legislature's general fund budget exceeds the executive's request by \$6.0 million, while the legislature's state special budget falls short of the executive's request by \$8.5 million.

The legislature did not approve funding for:

- Entitlement increases of 2.0 percent and 1.0 percent (the legislature approved increases of 1.1 and 2.07 percent)
- Expansion of the school facility program utilizing Treasure State Endowment interest revenues in a new state special revenue account
- Three year averaging of Average Number Belonging (ANB)
- Reduction of the direct state aid percentage from 44.7 percent to 42.6 percent
- Utilization of timber revenue for Base Aid
- Postponement of HB 124 block grant growth
- Institution of a teacher loan repayment program

Component	General Fund Over (Und) Exec	All Funds Over (Und) Exec
General or Statewide		
Personal Services Reduction	\$ (7.5)	\$ (7.5)
HB 13 Pay Plan**	10.0	20.1
Implement Other Bills*	0.4	32.6
Legislative Branch		
Legislative Interim Costs	(1.5)	(1.5)
Judiciary		
Various	0.2	0.9
State Auditor		
Comprehensive Health Insurance	-	1.4
OPI		
Federal Grants	-	26.5
Various/NoTimber for Base Aid	6.0	(2.5)
Health and Human Services		
Various (refinancing, rejection of reductions, IGT, funding switches)	5.0	48.9
Justice		
Use HSSRA to Replace General Fund	(8.7)	-
Montana University System		
Various	1.2	1.2
Montana State Library		
Library Aid/Database/Unspecified	(0.4)	-
Fish, Wildlife, Parks		
Eliminate GF	(0.5)	-
Environmental Quality		
Various	(0.8)	(1.8)
Transportation		
Increased Federal Construction	-	19.9
OTO Fed Funds/Highway 93 Adjustment	-	2.5
DNRC		
Various	(1.1)	1.2
Revenue		
CAMAS/Rent/Oracle Upgrade	(0.5)	(0.5)
Admin		
Consumer Affairs Fund Switch	(0.5)	-
Corrections		
License Plate	1.1	1.1
Commerce		
Elim CTAP/Kumamoto/Variou	(0.9)	(0.4)
DLI		
Replace GF with ESA/Variou	(1.2)	-
DMA		
Challenge with Gen Fund/Scholarship	2.2	-
Net Other	1.1	(4.8)
<b>Total</b>	<b>\$ 3.6</b>	<b>\$ 137.3</b>

\*Implementation of some bills, most notably SB 118 in DOC, included in separate references.  
\*\*Excludes the contingency appropriation and non-budgeted current unrestricted funds in the Montana University System.

The legislative budget includes all present law adjustments approved by the executive. These included a reduction of \$15.0 million for enrollment declines since fiscal 2002, and an increase since fiscal 2002 of \$13.2 million for increased retirement Guaranteed Tax Base (GTB), Special Education, and other categorical items.

## HUMAN SERVICES

General fund appropriations are net of increases and decreases compared to the Executive Budget. The most significant changes are:

- Addition of \$28.4 million in general fund due to passage and approval of SB 407 (tax increases)
- Rejection of \$39.0 million in general fund reductions included in the Executive Budget
- Funding switches that add \$6.0 million general fund and reduce federal funds by a like amount to implement HB 121
- Addition of \$4.0 million general fund in children's mental health services to offset the loss of nursing home Medicaid IGT (intergovernmental transfer) state special revenue that was used as Medicaid match in the previous biennium
- Refinancing initiatives that result in general fund savings totaling \$14.0 million and increased federal funds totaling \$23.0 million
- General fund offsets for Medicaid match using \$3.0 million in county revenues from the nursing home and mental health Medicaid intergovernmental transfer programs
- Reduction of general fund support for personal services of \$2.5 million for the biennium

The legislative state special revenue appropriation for DPHHS is about \$6.0 million greater over the biennium than the Executive Budget. The main difference is the increase in tobacco prevention and control of \$5.4 million. These increases are partially offset by executive proposals that the legislature rejected. The most significant executive proposal rejected by the legislature was offsetting \$2.0 million in general fund with alcohol tax revenues previously provided to local chemical dependency programs.

The legislative budget is \$53.0 million higher in federal funds than the Executive Budget due to:

- Refinancing efforts not included in the Executive Budget
  - \$12.3 million in Disability Services Division
  - \$5.1 million in Medicaid mental health access payments
  - An additional increase in Food Stamp benefits due to revised caseload projections, \$15.0 million for the biennium
- Maintaining Medicaid services slated for reduction or elimination by the executive, \$10.5 million
- Inclusion of HB 13, pay plan increases, \$4.2 million
- Federal grant increases, \$3.0 million

## CORRECTIONS

While not approving most of the executive decision packages, the legislature also provided unspecified increases, along with language allowing the department to allocate all amounts appropriated to the Department of Corrections in HB 2 among programs or divisions in accordance with the Executive Budget request for the 2005 biennium. The major change to the general fund budget was the addition of \$1.1 million over the biennium for license plate operations adjusted to implement SB 118, which delays license plate reissue into the 2009 biennium.

## COMPARISON TO PRESENT LAW

Present law base is defined in statute as "...that 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) changes resulting from legally mandated workload, caseload, or enrollment increases or decreases;
- (b) changes in funding requirements resulting from constitutional or statutory schedules or formulas;
- (c) inflationary or deflationary adjustments; and
- (d) elimination of nonrecurring appropriations."

For purposes of tracking during the legislative session and for this report, the Executive Budget present law, prior to reductions, was used to estimate 2005 biennium present law. The executive had recommended a budget that was \$98.5 million below present law.

The 2005 biennium general fund budget is approximately \$94.8 million below estimated present law, as shown in the Figure 2. (Please note that this figure includes HB 13. If this appropriation is excluded, the difference is \$104.9 million.)

The legislature took a number of actions to reduce general fund expenditures, which are summarized in Figure 3 and discussed in more detail in the "Other Budget or Fiscal Actions" section of this volume. As shown in Figure 3 and as discussed below, the measures employed to the greatest extent by the legislature are funding switches and unspecified reductions.

**Funding Switches** – Funding switches by definition are those instances when funding for a function formerly supported with general fund was switched to a non-general fund source. In most instances, services or function level are maintained. For example, within the Department of Justice, the legislature reduced general fund by \$8.7 million by replacing funding for prisoner per diem and a portion of the Motor Vehicle Division with highways state special revenue, and over \$2.2 million to provide alternative funding for the Law Enforcement Academy. The issue in many cases is whether the funding switch can be maintained, or whether the legislature will once again face either increasing general fund support or eliminating or reducing the service provided.

Agency	Present Law Budget	--- 2005 Biennium --- Legislative Budget	Difference
<b>Section A</b>			
Legislative Branch	\$ 17,639,209	\$ 16,306,243	\$ (1,332,966)
Judiciary	58,585,818	58,656,545	70,727
Governor's Office	8,766,773	8,604,886	(161,887)
COPP	753,633	638,818	(114,815)
State Auditor	758,799	-	(758,799)
Revenue	61,887,807	59,928,287	(1,959,520)
Administration	9,347,695	7,020,068	(2,327,627)
Appellate Defender	380,012	376,521	(3,491)
<b>Section B</b>			
Public Health and Human Services	\$ 583,664,639	\$ 536,970,199	\$ (46,694,440)
<b>Section C</b>			
Fish, Wildlife, Parks	\$ 580,499	\$ -	\$ (580,499)
Env. Quality	8,065,309	6,292,419	(1,772,890)
Livestock	1,037,595	1,055,538	17,943
DNRC	37,566,012	34,332,125	(3,233,887)
Agriculture	1,409,135	1,249,188	(159,947)
Commerce	4,423,853	3,151,789	(1,272,064)
<b>Section D</b>			
Crime Control	\$ 3,732,775	\$ 3,288,769	\$ (444,006)
Justice	52,057,880	38,092,770	(13,965,110)
Corrections	217,132,456	210,666,618	(6,465,838)
Labor/Industry	3,874,849	2,376,465	(1,498,384)
Military Affairs	6,582,662	8,614,391	2,031,729
<b>Section E</b>			
OPI	\$ 1,029,847,424	\$ 1,028,982,215	\$ (865,209)
Board of Public Ed	325,186	324,060	(1,126)
MSDB	7,310,134	7,045,137	(264,997)
MUS	290,256,164	278,514,996	(11,741,168)
Arts Council	718,294	576,597	(141,697)
Library Commish	3,836,183	3,214,644	(621,539)
Historical Society	4,058,771	3,481,944	(576,827)
<b>Total</b>	<b>\$ 2,414,599,566</b>	<b>\$ 2,319,761,232</b>	<b>\$ (94,838,334)</b>

If funding switches (which generally maintain present law from a non-general fund source) are excluded (\$48.2 million), actual present law reductions would be less than \$50.0 million. A list of fund switches is on page 98.

Fee Increases – The legislature replaced \$0.5 million of general fund in HB 2 with revenue generated from either new or expanded fees. Because in some instances funding switches were enabled by fee increases, only those fee increases not duplicated in that figure are included. For a further discussion of all fee increases, see page 127 of this volume. A full listing of all new or expanded fee revenue included in HB 2 is on page 99.

Service Reductions – The legislature specifically reduced a number of services from the fiscal 2002 maintenance level in order to reduce general fund expenditures, including Medicaid eligibility, childcare, the Citizen’s Review Board, arts education and activities, and property tax services. (see page 100)

Unspecified Reductions – In some instances, the legislature did not specify what services or functions would be reduced, instead leaving it to the executive or other authority to determine how expenditures would remain within a reduced appropriation. The primary unspecified reduction is in the Montana University System, where the Board of Regents will determine what combination of tuition increases and budget reductions will be implemented. (see page 101)

Other Miscellaneous Changes – This category encompasses not only miscellaneous reductions that cannot be directly tracked to service changes, but other increases.

Component	Amount
2005 Biennium Below Present Law*	\$ 94.8
Funding Switches	(48.2)
Non-duplicative Fee Changes	(0.5)
Specific Service Reductions	(13.4)
Unspecified Reductions	(48.6)
Other Miscellaneous Changes	15.9

## BIENNIAL BUDGET COMPARISONS

The following provides a comparison of the legislature's budget for the 2005 biennium to the 2003 biennium. As shown in Figures 4 and 5, the legislature adopted a 2005 biennium budget that is a \$44.0 million (1.7 percent) increase in general fund and a \$593.0 million (9.4 percent) increase in total funds (excluding non-general fund miscellaneous appropriations), as explained below.

### METHODOLOGY

The state budget is highly complex, and the methods used to compute comparisons within the context of that budget can vary considerably. Without consistent comparison methodology, the comparisons can also be subject to manipulation. The Legislative Finance Committee (LFC) developed a budget comparison methodology that measures budget performance using total state expenditures for state general operations funded by taxpayer taxes, licenses, and fees. This method helps ensure proper representation, fairness, balance, and consistency. Adopted by the 1997 legislature, use of the comparison procedures became a statutory requirement at that time. These procedures provide consistency of application and help avoid the potential for manipulation when comparing information.

The comparisons on the following pages were prepared using the statutory methodology. A discussion of budget comparison methodology and the statutory requirements is included in the Budget Basics Section of this volume.

### COMPARISON TO 2003 BIENNIUM

Figures 4 and 5 compare expenditures between the 2003 to 2005 biennia for general fund and total funds. As shown in the figures, the largest general fund changes are found in the Office of Public Instruction, the Judiciary, and the Department of Corrections. Education (K-12) shows the largest general fund decrease, most of which is the result of enrollment declines that more than offset schedule increases.

Figures 4 and 5 on pages 74 and 75 are divided into three sections:

- The top part of the table includes all appropriations included in HB 2 (the General Appropriations Act) and pay plan appropriations to specific agencies (HB 13), by agency.
- Because HB 2 does not include all appropriations authorized by the legislature, the second part of the table includes additional appropriations. This section is referred to as "Comparable Adjustments," because the items can be compared across biennia. The total shown in the "Total Legislative Budget Fiscal 04-05" (2005 biennium) column represents appropriations made by the legislature, with the exception of the non-cash portion of Long-Range Building Program. Long-Range Building proposals are specifically excluded because spending and timing vary considerably on most building projects. The building expenditures are reflected by the debt service paid over the term of any bonding/leasing agreement. Statutory appropriations represent the executive estimates for non-general fund with adjustments made for legislative action. General fund statutory appropriations are Legislative Fiscal Division estimates adjusted for legislative action. (Note: The total in the "Total Adjusted Fiscal 02-03" (2003 biennium) column does not represent all contingent appropriations in that biennium, which are included in the third section.)

- The third section, "Non-comparable Adjustments," includes all 2003 biennium appropriations, including budget amendments, supplemental appropriations, and disaster/emergency costs that cannot be estimated for the next biennium. Excluded from the comparable adjustments total are probable 2005 biennium expenditures that belong in this category. Consequently, the increases of 0.6 percent for general fund and 6.6 percent for total funds do not represent a true picture of potential growth between biennia.

### ***House Bill 2 Comparisons***

As shown in Figures 4 and 5, general fund appropriations in HB 2 increase 2.4 percent, and all funds reflect an increase of 10.2 percent, with \$210.4 million of increases in state special revenue and \$316.2 million in federal special revenue. These are primarily due to additional state special expenditures in the Department of Public Health and Human Services (\$26.0 million), and the Department of Transportation (\$112.0 million), and additional federal funds expenditures in DPHHS (\$248.2 million) and K-12 Education (\$65.1 million). The \$47.2 million general fund reduction shown for the Office of Public Instruction is primarily due to the change in the guarantee account from general fund to state special revenue beginning fiscal 2003.

Appropriation increases are summarized in the "Appropriations Summary" section of this volume, page 55, and are detailed in the narratives of the specific agencies in Volumes 3 and 4.

As shown in Figure 4, the legislative general fund appropriations in HB 2 increase by \$9.2 million, or 0.4 percent, from the 2003 biennium. If adjusted for the funding shift in K-12 education funding, the general fund increase is \$54.9 million, or a 2.4 percent increase.

Total funds, adjusted for the funding shift in K-12 education funding, (Figure 4) increase by \$581.1 million, or 10.2 percent.

### ***Total Comparable Adjustments***

Total comparable adjustments include HB 2 plus all miscellaneous appropriation bills (\$236.0 million of non-general fund miscellaneous appropriations in the 2005 biennium are not included due to the inability to determine comparable 2003 biennium appropriations), statutory appropriations, and other appropriation and expenditure adjustments. The legislature increased general fund appropriations for the 2005 biennium by \$44.0 million as compared to the 2003 biennium, an increase of 1.7 percent. The increase in total 2005 biennium appropriations over the 2003 biennium is \$593.0 million, or 9.4 percent.

### ***Non-Comparable Adjustments***

Non-comparable Adjustments, the third section, shows increases of 0.6 percent general fund and 6.6 percent total funds between biennia. As stated earlier, this comparison tends to be distorted by the lack of comparable information for the 2005 biennium. This section and these comparisons are shown for informational purposes only and to complete the listing of 2003 biennium expenditures.

Figure 4  
General Fund Comparison  
2003 Biennium Versus Legislative Budget 2005 Biennium

Agcy Code	Agency Name	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 2005 Biennium - 2003 Biennium	% Change 2005 Biennium
1104	Legislative Branch	\$15,896,490	\$16,306,243	\$409,753	2.58%
2110	Judiciary	38,191,290	58,656,545	20,465,255	53.59%
3101	Governor's Office	8,368,227	8,604,886	236,659	2.83%
3202	Commissioner of Political Practices	686,465	638,818	(47,647)	-6.94%
3401	State Auditor's Office	658,140	0	(658,140)	-100.00%
3501	Office of Public Instruction	1,076,198,614	1,028,982,215	(47,216,399)	-4.39%
4107	Crime Control Division	3,608,569	3,288,769	(319,800)	-8.86%
4110	Department of Justice	40,308,016	38,092,770	(2,215,246)	-5.50%
5101	Board of Public Education	341,818	324,060	(17,758)	-5.20%
5102	Commissioner of Higher Ed	272,998,574	278,514,996	5,516,422	2.02%
5113	School for the Deaf & Blind	6,913,790	7,045,137	131,347	1.90%
5114	Montana Arts Council	658,135	576,597	(81,538)	-12.39%
5115	Library Commission	3,569,077	3,214,644	(354,433)	-9.93%
5117	Historical Society	3,645,083	3,481,944	(163,139)	-4.48%
5201	Dept. of Fish, Wildlife & Parks	559,307	0	(559,307)	-100.00%
5301	Dept of Environmental Quality	7,479,706	6,292,419	(1,187,287)	-15.87%
5401	Department of Transportation	0	0	0	
5603	Department of Livestock	1,150,748	1,055,538	(95,210)	-8.27%
5706	Dept Nat Resource/Conservation	28,146,201	34,332,125	6,185,924	21.98%
5801	Department of Revenue	57,555,923	59,928,287	2,372,364	4.12%
6101	Department of Administration	8,254,908	7,020,068	(1,234,840)	-14.96%
6102	Appellate Defender	183,760	376,521	192,761	104.90%
6106	Montana Consensus Council	0	0	0	
6201	MT Dept of Agriculture	1,486,641	1,249,188	(237,453)	-15.97%
6401	Dept of Corrections	195,203,921	210,666,618	15,462,697	7.92%
6501	Department of Commerce	3,760,840	3,151,789	(609,051)	-16.19%
6602	Labor & Industry	3,143,831	2,376,465	(767,366)	-24.41%
6701	Dept of Military Affairs	6,042,205	8,614,391	2,572,186	42.57%
6901	Public Health & Human Services	<u>525,526,015</u>	<u>536,970,199</u>	<u>11,444,184</u>	<u>2.18%</u>
	Total	\$2,310,536,294	\$2,319,761,232	\$9,224,938	0.40%
	Adjusted for OPI Fund Switch	\$2,264,895,677	\$2,319,761,232	\$54,865,555	2.42%
<b>Comparable Adjustments</b>					
	Employee Pay Proposal	In Advance	In Advance	0	
	Statutory Appropriations	261,782,818	259,768,142	(2,014,676)	-0.77%
	Legislative Session Costs	8,421,661	6,699,000	(1,722,661)	-20.46%
	Miscellaneous Appropriations	11,731,000	6,995,495	(4,735,505)	-40.37%
	One-Time Only Costs	17,855,133		(17,855,133)	-100.00%
	Anticipated Reversions	(23,678,000)	(8,191,000)	15,487,000	-65.41%
	Total With Comparable Adjustments	\$2,541,008,289	\$2,585,032,869	\$44,024,580	1.73%
<b>Non Comparable Adjustments</b>					
	Budget Amendments	0		0	
	Supplementals	15,685,523		(15,685,523)	-100.00%
	Disaster/Emergency Costs (SA)	13,275,001	0	(13,275,001)	-100.00%
	Total With All Adjustments	\$2,569,968,813	\$2,585,032,869	\$15,064,056	0.59%

Figure 5  
All Funds Comparison  
2003 Biennium Versus Legislative Budget 2005 Biennium

Agcy Code	Agency Name	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 2005 Biennium - 2003 Biennium	% Change 2003 Biennium 2005 Biennium
1104	Legislative Branch	\$19,978,468	\$20,364,321	\$385,853	1.93%
1112	Consumer Counsel	2,256,504	2,685,693	429,189	19.02%
2110	Judiciary	41,477,075	65,648,200	24,171,125	58.28%
2115	Mt. Chiropractic Legal Panel	18,776	0	(18,776)	-100.00%
3101	Governor's Office	11,162,946	21,293,960	10,131,014	90.76%
3202	Commissioner of Political Practices	686,465	638,818	(47,647)	-6.94%
3401	State Auditor's Office	7,317,730	9,891,614	2,573,884	35.17%
3501	Office of Public Instruction	1,291,631,586	1,309,170,714	17,539,128	1.36%
4107	Crime Control Division	26,429,354	24,140,528	(2,288,826)	-8.66%
4110	Department of Justice	99,308,522	109,702,050	10,393,528	10.47%
4201	Public Service Regulation	5,942,027	5,948,078	6,051	0.10%
5101	Board of Public Education	666,167	699,339	33,172	4.98%
5102	Commissioner of Higher Ed	391,955,729	392,033,361	77,632	0.02%
5113	School for the Deaf & Blind	7,672,716	7,922,287	249,571	3.25%
5114	Montana Arts Council	1,891,381	2,093,186	201,805	10.67%
5115	Library Commission	6,869,536	7,268,022	398,486	5.80%
5117	Historical Society	7,886,433	7,810,784	(75,649)	-0.96%
5201	Dept. of Fish, Wildlife & Parks	94,035,448	113,719,048	19,683,600	20.93%
5301	Dept of Environmental Quality	108,707,944	122,298,733	13,590,789	12.50%
5401	Department of Transportation	996,064,778	1,154,328,128	158,263,350	15.89%
5603	Department of Livestock	15,932,488	18,564,203	2,631,715	16.52%
5706	Dept Nat Resource/Conservation	60,673,493	76,821,387	16,147,894	26.61%
5801	Department of Revenue	67,225,076	69,836,585	2,611,509	3.88%
6101	Department of Administration	31,033,323	34,571,452	3,538,129	11.40%
6102	Appellate Defender	362,670	376,521	13,851	3.82%
6106	Montana Consensus Council	0	543,218	543,218	
6201	MT Dept of Agriculture	20,451,741	24,506,178	4,054,437	19.82%
6401	Dept of Corrections	201,349,134	217,246,566	15,897,432	7.90%
6501	Department of Commerce	117,272,710	39,710,180	(77,562,530)	-66.14%
6602	Labor & Industry	118,553,598	127,888,751	9,335,153	7.87%
6701	Dept of Military Affairs	20,946,190	37,095,684	16,149,494	77.10%
6901	Public Health & Human Services	1,973,357,203	2,259,722,889	286,365,686	14.51%
	<b>Total</b>	<b>\$5,749,117,211</b>	<b>\$6,284,540,478</b>	<b>\$535,423,267</b>	<b>9.31%</b>
	<b>Adjusted for OPI Fund Switch</b>	<b>\$5,703,476,594</b>	<b>\$6,284,540,478</b>	<b>\$581,063,884</b>	<b>10.19%</b>

#### Comparable Adjustments

Employee Pay Proposal	In Advance	In Advance	0	
Statutory Appropriations	597,226,015	617,960,203	20,734,188	3.47%
Miscellaneous Appropriations *	11,731,000	6,995,495	(4,735,505)	-40.37%
Legislative Session Costs	8,421,661	6,699,000	(1,722,661)	-20.46%
One-Time Only Costs (general fund)	17,855,133	0	(17,855,133)	-100.00%
Anticipated Reversions (general fund)	(23,678,000)	(8,191,000)	15,487,000	-65.41%
<b>Total With Comparable Adjustments</b>	<b>\$6,315,032,402</b>	<b>\$6,908,004,176</b>	<b>\$592,971,774</b>	<b>9.39%</b>

#### Non Comparable Adjustments

Budget Amendments	113,897,969		(113,897,969)	-100.00%
Supplementals	15,685,523		(15,685,523)	-100.00%
Disaster/Emergency Costs (SA)	34,528,619	0	(34,528,619)	-100.00%
<b>Total With All Adjustments</b>	<b>\$6,479,144,514</b>	<b>\$6,908,004,176</b>	<b>\$428,859,662</b>	<b>6.62%</b>

\* Only the general fund portion is shown. All funds cannot be determined based on existing accounting records. There is \$235,964,982 of applicable miscellaneous non-general fund appropriations in the 2005 biennium.

## AGENCY BUDGET COMPARISONS BY FUND

The following series of tables provides, by fund type, a comparison of the 2003 biennium to the 2005 biennium agency appropriations. The 2003 biennium figures are comprised of the adjusted base fiscal 2002 actual expenditures and the adjusted fiscal 2003 appropriations. The 2005 biennium figures are agency appropriations contained in HB 2 (the General Appropriations Act) and HB 13, the pay plan bill (with the exception of contingency funds). Amounts for each fiscal year are shown, as well as combined biennium appropriations and the biennial difference. The final table shows the agency comparison for all funds.

### GENERAL FUND

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.

General fund increases by \$54.9 million, or 2.4 percent compared to the 2003 biennium. This increase, the smallest in many biennia, is due to the net impact of 7 main factors:

- State assumption of district courts, which took place in fiscal 2003 and is not reflected in the base year (fiscal 2002)
- An increase of \$14.1 million in the Department of Corrections, primarily for caseload increases
- Reductions in K-12 enrollment and the use of federal funds to fund retirement costs of federally funded employees, only partially offset by increases of 1.1 and 2.07 percent in the Base aid schedules
- Refinancing, establishment of the Prevention and Stabilization Fund to replace general fund, use of tobacco prevention funds, closure of Eastmont, and use of alternate funding sources to fund increases in hospital and nursing home reimbursements in the Department of Public Health and Human Services, which partially offset increases in Medicaid caseloads, statewide present law adjustments, and other cost increases
- Implementation of the Challenge Program as an on-going program in the 2005 biennium in the Department of Military Affairs. Because this program was one-time-only in the 2003 biennium, expenditures do not appear in that biennium's totals
- A number of reductions in other agencies, including the use of state highways revenue to fund prisoner per diem and a portion of the Motor Vehicle Division in the Department of Justice
- HB 13, the pay plan bill, which adds \$10.0 million

Figure 6  
General Fund Comparison  
03 Biennium Versus Legislative Budget 05 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 2002	Adjusted Authorized Fiscal 2003	Total Leg. Budget Fiscal 2004	Total Leg. Budget Fiscal 2005	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 05 Biennium - 03 Biennium	% Change 03 Biennium
1104	Legislative Branch	\$7,670,815	\$8,225,675	\$8,308,719	\$7,997,524	\$15,896,490	\$16,306,243	\$409,753	2.58%
2110	Judiciary	9,354,970	28,836,320	29,224,553	29,431,992	38,191,290	58,656,545	20,465,255	53.59%
3101	Governor's Office	4,046,816	4,321,411	4,312,288	4,292,598	8,368,227	8,604,886	236,659	2.83%
3202	Commissioner of Political Prac	331,665	354,800	320,182	318,636	686,465	638,818	(47,647)	-6.94%
3401	State Auditor's Office	334,795	323,345	0	0	658,140	0	(658,140)	-100.00%
3501	Office of Public Instruction	514,914,161	515,643,836	513,393,887	515,588,328	1,030,557,997	1,028,982,215	(1,575,782)	-0.15%
4107	Crime Control Division	1,794,097	1,814,472	1,638,034	1,650,735	3,608,569	3,288,769	(319,800)	-8.86%
4110	Department of Justice	23,647,394	16,660,622	19,099,472	18,993,298	40,308,016	38,092,770	(2,215,246)	-5.50%
5101	Board of Public Education	166,141	175,677	162,350	161,710	341,818	324,060	(17,758)	-5.20%
5102	Commissioner of Higher Ed	138,589,358	134,409,216	141,073,021	137,441,975	272,998,574	278,514,996	5,516,422	2.02%
5113	School for the Deaf & Blind	3,506,495	3,407,295	3,494,225	3,550,912	6,913,790	7,045,137	131,347	1.90%
5114	Montana Arts Council	339,050	319,085	286,721	289,876	658,135	576,597	(81,538)	-12.39%
5115	Library Commission	1,774,096	1,794,981	1,594,778	1,619,866	3,569,077	3,214,644	(354,433)	-9.93%
5117	Historical Society	1,803,840	1,841,243	1,734,866	1,747,078	3,645,083	3,481,944	(163,139)	-4.48%
5201	Dept. of Fish, Wildlife & Parks	281,816	277,491	0	0	559,307	0	(559,307)	-100.00%
5301	Dept of Environmental Quality	3,546,942	3,932,764	3,128,863	3,163,556	7,479,706	6,292,419	(1,187,287)	-15.87%
5401	Department of Transportation	0	0	0	0	0	0	0	0
5603	Department of Livestock	521,689	629,059	522,578	532,960	1,150,748	1,055,538	(95,210)	-8.27%
5706	Dept Nat Resource/Conservation	16,205,128	11,941,073	17,052,145	17,279,980	28,146,201	34,332,125	6,185,924	21.98%
5801	Department of Revenue	28,078,749	29,477,174	29,867,551	30,060,736	57,555,923	59,928,287	2,372,364	4.12%
6101	Department of Administration	4,195,717	4,059,191	3,471,778	3,548,290	8,254,908	7,020,068	(1,234,840)	-14.96%
6102	Appellate Defender	0	183,760	186,831	189,690	183,760	376,521	192,761	104.90%
6201	MT Dept of Agriculture	730,339	756,302	621,844	627,344	1,486,641	1,249,188	(237,453)	-15.97%
6401	Dept of Corrections	96,890,254	98,313,667	107,202,826	103,463,792	195,203,921	210,666,618	15,462,697	7.92%
6501	Department of Commerce	1,967,443	1,793,397	1,567,764	1,584,025	3,760,840	3,151,789	(609,051)	-16.19%
6602	Labor & Industry	1,969,954	1,173,877	1,180,000	1,196,465	3,143,831	2,376,465	(767,366)	-24.41%
6701	Dept of Military Affairs	2,974,227	3,067,978	4,424,458	4,189,933	6,042,205	8,614,391	2,572,186	42.57%
6901	Public Health & Human Services	<u>260,341,982</u>	<u>265,184,033</u>	<u>264,913,398</u>	<u>272,056,801</u>	<u>525,526,015</u>	<u>536,970,199</u>	<u>11,444,184</u>	<u>2.18%</u>
Total		\$1,125,977,933	\$1,138,917,744	\$1,158,783,132	\$1,160,978,100	\$2,264,895,677	\$2,319,761,232	\$54,865,555	2.42%
Adjusted for OPI Fund Switch		\$1,125,977,933	\$1,138,917,744	\$1,158,783,132	\$1,160,978,100	\$2,264,895,677	\$2,319,761,232	\$54,865,555	2.42%

## STATE SPECIAL REVENUE

As defined in 17-2-102, MCA, the state special fund “consists of money from state and other non-federal 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 non-federal 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 by \$210.4 million, or 27.7 percent, over the 2003 biennium. There are 7 primary reasons for this increase:

- An increase in the Department of Transportation due to increased construction activity and the sale of bonds for work on Highway 93 (which will be reimbursed by the federal government)
- The creation of the Prevention and Stabilization Fund, use of tobacco settlement revenue, and intergovernmental transfers in the Department of Public Health and Human Services
- Increases in professional and occupational board activity in the Department of Labor and Industry, as well as a number of smaller changes throughout the agency
- The addition of \$10.0 million in the Governor’s Office for workforce training act loans
- Increased activity in several agencies, including Fish, Wildlife and Parks, Natural Resources and Conservation, and Department of Environmental Quality (including bonding authority), and the State Auditor’s Office (which includes some general fund replacement)
- An increase in fees to fund enhanced information technology in the Judiciary
- The replacement of general fund to fund prisoner per diem, the Law Enforcement Academy, and a portion of the Motor Vehicle Division in the Department of Justice

Figure 7  
State Special Revenue Fund Comparison  
03 Biennium Versus Legislative Budget 05 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 2002	Adjusted Authorized Fiscal 2003	Total Leg. Budget Fiscal 2004	Total Leg. Budget Fiscal 2005	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 05 Biennium - 03 Biennium	% Change 03 Biennium 05 Biennium
1104	Legislative Branch	\$2,178,043	\$1,903,935	\$2,346,399	\$1,711,679	\$4,081,978	\$4,058,078	(\$23,900)	-0.59%
1112	Consumer Counsel	1,022,534	1,233,970	1,336,960	1,348,733	2,256,504	2,685,693	429,189	19.02%
2110	Judiciary	710,015	1,782,519	3,656,214	2,920,615	2,492,534	6,576,829	4,084,295	163.86%
2115	Mt.Chiropractic Legal Panel	3,776	15,000	0	0	18,776	0	(18,776)	-100.00%
3101	Governor's Office	247,969	454,545	5,310,660	5,156,926	702,514	10,467,586	9,765,072	1390.02%
3401	State Auditor's Office	3,171,444	3,488,146	4,893,557	4,998,057	6,659,590	9,891,614	3,232,024	48.53%
3501	Office of Public Instruction	1,092,119	942,620	944,427	948,016	2,034,739	1,892,443	(142,296)	-6.99%
4107	Crime Control Division	0	0	0	0	0	0	0	
4110	Department of Justice	21,081,629	30,592,258	34,483,124	29,039,811	51,673,887	63,522,935	11,849,048	22.93%
4201	Public Service Regulation	2,533,459	3,381,868	3,224,796	2,695,560	5,915,327	5,920,356	5,029	0.09%
5101	Board of Public Education	143,155	181,194	185,651	189,628	324,349	375,279	50,930	15.70%
5102	Commissioner of Higher Ed	12,618,636	13,066,460	13,101,000	13,228,999	25,685,096	26,329,999	644,903	2.51%
5113	School for the Deaf & Blind	235,065	346,065	341,676	342,082	581,130	683,758	102,628	17.66%
5114	Montana Arts Council	140,829	137,416	158,800	156,225	278,245	315,025	36,780	13.22%
5115	Library Commission	666,421	622,645	1,021,166	1,020,824	1,289,066	2,041,990	752,924	58.41%
5117	Historical Society	426,471	580,876	542,082	551,581	1,007,347	1,093,663	86,316	8.57%
5201	Dept. of Fish,Wildlife & Parks	33,971,373	36,649,336	40,337,306	40,463,564	70,620,709	80,800,870	10,180,161	14.42%
5301	Dept of Environmental Quality	22,494,902	41,336,025	52,973,322	15,561,385	63,830,927	68,534,707	4,703,780	7.37%
5401	Department of Transportation	149,258,584	194,283,614	224,478,636	231,038,356	343,542,198	455,516,992	111,974,794	32.59%
5603	Department of Livestock	6,622,614	7,075,829	7,141,869	7,187,540	13,698,443	14,329,409	630,966	4.61%
5706	Dept Nat Resource/Conservation	14,617,396	14,349,317	20,697,687	17,952,217	28,966,713	38,649,904	9,683,191	33.43%
5801	Department of Revenue	424,485	444,154	549,156	553,163	868,639	1,102,319	233,680	26.90%
6101	Department of Administration	2,673,474	2,852,132	3,913,110	4,072,454	5,525,606	7,985,564	2,459,958	44.52%
6102	Appellate Defender	178,910	0	0	0	178,910	0	(178,910)	-100.00%
6106	Montana Consensus Council	0	0	269,877	273,341	0	543,218	543,218	
6201	MT Dept of Agriculture	7,156,170	8,151,113	8,698,038	8,795,144	15,307,283	17,493,182	2,185,899	14.28%
6401	Dept of Corrections	1,668,004	1,725,843	2,254,792	2,242,923	3,393,847	4,497,715	1,103,868	32.53%
6501	Department of Commerce	2,556,211	2,739,941	2,489,324	2,477,457	5,296,152	4,966,781	(329,371)	-6.22%
6602	Labor & Industry	22,630,948	21,344,366	26,105,961	26,555,747	43,975,314	52,661,708	8,686,394	19.75%
6701	Dept of Military Affairs	151,344	409,529	1,010,961	1,300,645	560,873	2,311,606	1,750,733	312.14%
6901	Public Health & Human Services	<del>23,836,105</del>	<del>35,005,021</del>	<del>39,899,605</del>	<del>44,900,229</del>	<del>58,841,126</del>	<del>84,799,834</del>	<del>25,958,708</del>	<del>44.12%</del>
	Total	\$334,512,085	\$425,095,737	\$502,366,156	\$467,682,901	\$759,607,822	\$970,049,057	\$210,441,235	27.70%

## FEDERAL REVENUE

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 revenue increases by \$316.2 million, or just under 12.0 percent. As shown in Figure 8, the increase is spread throughout state government. Two partially offsetting items skew the total within individual agencies:

- Food stamps, which had been off budget, are now budgeted. \$85.0 million was added to the Department of Public Health and Human Services for this accounting change
- Section 8 Housing in the Department of Commerce, which had been budgeted, is now reclassified as proprietary and no longer budgeted, reducing the appropriation by over \$80.0 million

The major factors causing the increase in federal funds are:

- Medicaid caseload growth (\$85.0 million), new and enhanced grant awards (\$30.0 million), and refinancing (\$50.0 million) in the Department of Public Health and Human Services
- Increased grant awards, including No Child Left Behind, in the Office of Public Instruction
- Increased construction, planning, and airport rehabilitation activity in the Department of Transportation
- Increased grants in the Departments of Fish, Wildlife, and Parks; Environmental Quality; and Military Affairs

Figure 8  
Federal Special Revenue Fund Comparison  
03 Biennium Versus Legislative Budget 05 Biennium

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 2002	Adjusted Authorized Fiscal 2003	Total Leg. Budget Fiscal 2004	Total Leg. Budget Fiscal 2005	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 03 Biennium - 05 Biennium	% Change 03 Biennium 05 Biennium
2110	Judiciary	\$373,587	\$419,664	\$205,665	\$209,161	\$793,251	\$414,826	(\$378,425)	-47.71%
3101	Governor's Office	45,279	2,046,926	2,110,566	110,922	2,092,205	2,221,488	129,283	6.18%
3501	Office of Public Instruction	93,898,407	119,309,035	133,605,223	144,690,833	213,207,442	278,296,056	65,088,614	30.53%
4107	Crime Control Division	10,303,972	12,516,813	10,424,840	10,426,919	22,820,785	20,851,759	(1,969,026)	-8.63%
4110	Department of Justice	2,700,049	3,152,297	3,204,845	3,247,260	5,852,346	6,452,105	599,759	10.25%
4201	Public Service Regulation	12,507	14,193	13,829	13,893	26,700	27,722	1,022	3.83%
5102	Commissioner of Higher Ed	39,411,623	53,860,436	42,059,785	45,128,581	93,272,059	87,188,366	(6,083,693)	-6.52%
5113	School for the Deaf & Blind	88,898	88,898	96,696	96,696	177,796	193,392	15,596	8.77%
5114	Montana Arts Council	464,530	490,471	599,751	601,813	955,001	1,201,564	246,563	25.82%
5115	Library Commission	936,567	1,074,826	1,230,694	780,694	2,011,393	2,011,388	(5)	0.00%
5117	Historical Society	683,747	898,276	743,980	755,849	1,582,023	1,499,829	(82,194)	-5.20%
5201	Dept. of Fish, Wildlife & Parks	11,077,892	11,777,540	17,258,972	15,659,206	22,855,432	32,918,178	10,062,746	44.03%
5301	Dept of Environmental Quality	16,216,721	21,180,590	26,080,914	21,390,693	37,397,311	47,471,607	10,074,296	26.94%
5401	Department of Transportation	283,381,456	369,141,124	329,545,060	369,266,076	652,522,580	698,811,136	46,288,556	7.09%
5603	Department of Livestock	524,873	558,424	1,580,436	1,598,820	1,083,297	3,179,256	2,095,959	193.48%
5706	Dept Nat Resource/Conservation	1,683,292	1,877,287	1,952,328	1,887,030	3,560,579	3,839,358	278,779	7.83%
5801	Department of Revenue	2,328,482	2,487,603	2,385,085	2,367,838	4,816,085	4,752,923	(63,162)	-1.31%
6101	Department of Administration	503,119	65,393	2,913,716	666,908	568,512	3,580,624	3,012,112	529.82%
6201	MT Dept of Agriculture	946,465	2,134,693	3,553,438	1,559,891	3,081,158	5,113,329	2,032,171	65.95%
6401	Dept of Corrections	750,280	985,955	497,053	497,053	1,736,235	994,106	(742,129)	-42.74%
6501	Department of Commerce	39,516,074	68,699,644	17,657,785	13,933,825	108,215,718	31,591,610	(76,624,108)	-70.81%
6602	Labor & Industry	31,976,879	39,352,162	35,116,637	37,596,833	71,329,041	72,713,470	1,384,429	1.94%
6701	Dept of Military Affairs	6,982,250	7,360,862	13,035,065	13,134,622	14,343,112	26,169,687	11,826,575	82.45%
6901	Public Health & Human Services	<u>643,458,228</u>	<u>745,531,834</u>	<u>802,895,281</u>	<u>835,057,575</u>	<u>1,388,990,062</u>	<u>1,637,952,856</u>	<u>248,962,794</u>	<u>17.92%</u>
Total		\$1,188,265,177	\$1,465,024,946	\$1,448,767,644	\$1,520,678,991	\$2,653,290,123	\$2,969,446,635	\$316,156,512	11.92%

## PROPRIETARY FUNDS

As defined in 17-2-102, MCA, proprietary funds are designated as either enterprise or internal service funds. Enterprise funds “account for operations: (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 that general public on a continuing basis are to be financed or recovered primarily through user charges; or (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 these proprietary funds are not reflected in the table.

Proprietary funds show an overall decrease primarily due to the elimination of a debt service expense in the Montana State Lottery.

Agcy Code - Agency Name	Adjusted Expenditures Fiscal 2002	Adjusted Authorized Fiscal 2003	Total Leg. Budget Fiscal 2004	Total Leg. Budget Fiscal 2005	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference 05 Biennium - 03 Biennium	% Change 03 Biennium 05 Biennium
3501 Office of Public Instruction	\$90,791	\$100,000	\$0	\$0	\$190,791	\$0	(\$190,791)	-100.00%
4110 Department of Justice	689,888	784,385	813,118	821,122	1,474,273	1,634,240	159,967	10.85%
5117 Historical Society	772,904	879,076	859,970	875,378	1,651,980	1,735,348	83,368	5.05%
5201 Dept. of Fish, Wildlife & Parks	0	0	0	0	0	0	0	
5301 Dept of Environmental Quality	0	0	0	0	0	0	0	
5401 Department of Transportation	0	0	0	0	0	0	0	
5801 Department of Revenue	1,975,037	2,009,392	2,004,416	2,048,640	3,984,429	4,053,056	68,627	1.72%
6101 Department of Administration	7,862,145	8,822,152	8,603,240	7,381,956	16,684,297	15,985,196	(699,101)	-4.19%
6201 MT Dept of Agriculture	241,801	334,858	321,709	328,770	576,659	650,479	73,820	12.80%
6401 Dept of Corrections	420,102	595,029	538,816	549,311	1,015,131	1,088,127	72,996	7.19%
6501 Department of Commerce	0	0	0	0	0	0	0	
6602 Labor & Industry	<u>43,126</u>	<u>62,286</u>	<u>68,197</u>	<u>68,911</u>	<u>105,412</u>	<u>137,108</u>	<u>31,696</u>	<u>30.07%</u>
Total	\$12,095,794	\$13,587,178	\$13,209,466	\$12,074,088	\$25,682,972	\$25,283,554	(\$399,418)	-1.56%

# ALL FUNDS

The final comparison table is a composite by agency of the preceding tables, and shows an increase of \$581.1 million, or 10.2 percent.

Agcy Code	Agency Name	Adjusted Expenditures Fiscal 2002	Adjusted Authorized Fiscal 2003	Total Leg. Budget Fiscal 2004	Total Leg. Budget Fiscal 2005	Total Adjusted Fiscal 02-03	Total Leg. Budget Fiscal 04-05	Difference -03 Biennium	% Change 03 Biennium 05 Biennium
1104	Legislative Branch	\$9,848,858	\$10,129,610	\$10,655,118	\$9,709,203	\$19,978,468	\$20,364,321	\$385,853	1.93%
1112	Consumer Counsel	1,022,534	1,233,970	1,336,960	1,348,733	2,256,504	2,685,693	429,189	19.02%
2110	Judiciary	10,438,572	31,038,503	33,086,432	32,561,768	41,477,075	65,648,200	24,171,125	58.28%
2115	Mt.Chiropractic Legal Panel	3,776	15,000	0	0	18,776	0	(18,776)	-100.00%
3101	Governor's Office	4,340,064	6,822,882	11,733,514	9,560,446	11,162,946	21,293,960	10,131,014	90.76%
3202	Commissioner of Political Prac	331,665	354,800	320,182	318,636	686,465	638,818	(47,647)	-6.94%
3401	State Auditor's Office	3,506,239	3,811,491	4,893,557	4,998,057	7,317,730	9,891,614	2,573,884	35.17%
3501	Office of Public Instruction	609,995,478	635,995,491	647,943,537	661,227,177	1,245,990,969	1,309,170,714	63,179,745	5.07%
4107	Crime Control Division	12,098,069	14,331,285	12,062,874	12,077,654	26,429,354	24,140,528	(2,288,826)	-8.66%
4110	Department of Justice	48,118,960	51,189,562	57,600,559	52,101,491	99,308,522	109,702,050	10,393,528	10.47%
4201	Public Service Regulation	2,545,966	3,396,061	3,238,625	2,709,453	5,942,027	5,948,078	6,051	0.10%
5101	Board of Public Education	309,296	356,871	348,001	351,338	666,167	699,339	33,172	4.98%
5102	Commissioner of Higher Ed	190,619,617	201,336,112	196,233,806	195,799,555	391,955,729	392,033,361	77,632	0.02%
5113	School for the Deaf & Blind	3,830,458	3,842,258	3,932,597	3,989,690	7,672,716	7,922,287	249,571	3.25%
5114	Montana Arts Council	944,409	946,972	1,045,272	1,047,914	1,891,381	2,093,186	201,805	10.67%
5115	Library Commission	3,377,084	3,492,452	3,846,638	3,421,384	6,869,536	7,268,022	398,486	5.80%
5117	Historical Society	3,686,962	4,199,471	3,880,898	3,929,886	7,886,433	7,810,784	(75,649)	-0.96%
5201	Dept. of Fish,Wildlife & Parks	45,331,081	48,704,367	57,596,278	56,122,770	94,035,448	113,719,048	19,683,600	20.93%
5301	Dept of Environmental Quality	42,258,565	66,449,379	82,183,099	40,115,634	108,707,944	122,298,733	13,590,789	12.50%
5401	Department of Transportation	432,640,040	563,424,738	554,023,696	600,304,432	996,064,778	1,154,328,128	158,263,350	15.89%
5603	Department of Livestock	7,669,176	8,263,312	9,244,883	9,319,320	15,932,488	18,564,203	2,631,715	16.52%
5706	Dept Nat Resource/Conservation	32,505,816	28,167,677	39,702,160	37,119,227	60,673,493	76,821,387	16,147,894	26.61%
5801	Department of Revenue	32,806,753	34,418,323	34,806,208	35,030,377	67,225,076	69,836,585	2,611,509	3.88%
6101	Department of Administration	15,234,455	15,798,868	18,901,844	15,669,608	31,033,323	34,571,452	3,538,129	11.40%
6102	Appellate Defender	178,910	183,760	186,831	189,690	362,670	376,521	13,851	3.82%
6106	Montana Consensus Council	0	0	269,877	273,341	0	543,218	543,218	
6201	MT Dept of Agriculture	9,074,775	11,376,966	13,195,029	11,311,149	20,451,741	24,506,178	4,054,437	19.82%
6401	Dept of Corrections	99,728,640	101,620,494	110,493,487	106,753,079	201,349,134	217,246,566	15,897,432	7.90%
6501	Department of Commerce	44,039,728	73,232,982	21,714,873	17,995,307	117,272,710	39,710,180	(77,562,530)	-66.14%
6602	Labor & Industry	56,620,907	61,932,691	62,470,795	65,417,956	118,553,598	127,888,751	9,335,153	7.87%
6701	Dept of Military Affairs	10,107,821	10,838,369	18,470,484	18,625,200	20,946,190	37,095,684	16,149,494	77.10%
6901	Public Health & Human Services	<del>927,636,315</del>	<del>1,045,720,888</del>	<del>1,107,708,284</del>	<del>1,152,014,605</del>	<del>1,973,357,203</del>	<del>2,259,722,889</del>	<del>286,365,686</del>	<del>14.51%</del>
	Total	\$2,660,850,989	\$3,042,625,605	\$3,123,126,398	\$3,161,414,080	\$5,703,476,594	\$6,284,540,478	\$581,063,884	10.19%
	Adjusted for OPI Fund Switch	\$2,660,850,989	\$3,042,625,605	\$3,123,126,398	\$3,161,414,080	\$5,703,476,594	\$6,284,540,478	\$581,063,884	10.19%