



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
AMY CARLSON

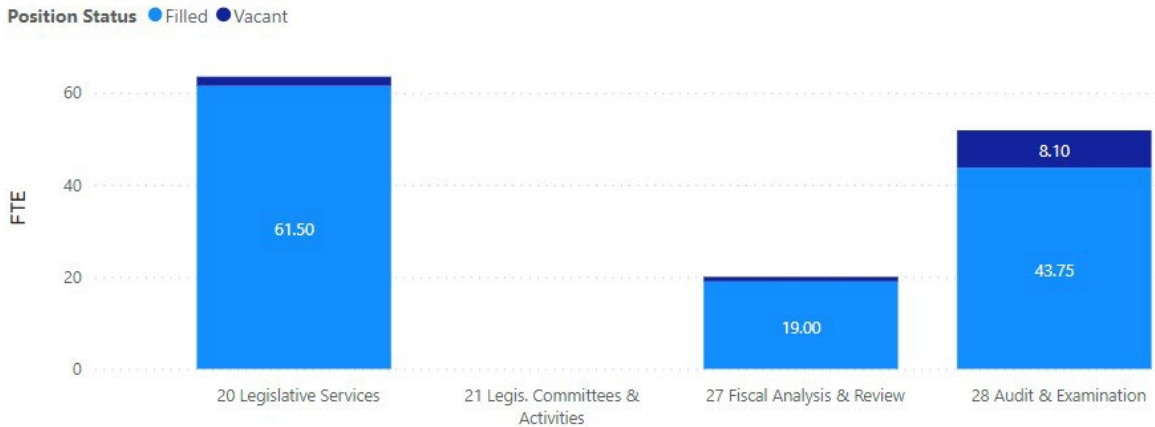
TO: HB 424 Subcommittee
 FROM: Katie Guenther, Legislative Fiscal Division
 RE: Potential Revisions to the Quarterly Financial Reports
 DATE: September 15, 2023

The purpose of this memo is to outline potential changes to the Legislative Fiscal Division’s (LFD) quarterly financial reports (QFR) provided to the interim budget committees. It is anticipated changes will be incorporated into the QFR for the interim budget committee meetings in December.

Enhanced Reporting on Personal Services

Using data in the state accounting and human resources system (SABHRS), the Legislative Fiscal Division can provide the following information as part of a standardized reporting on personal services:

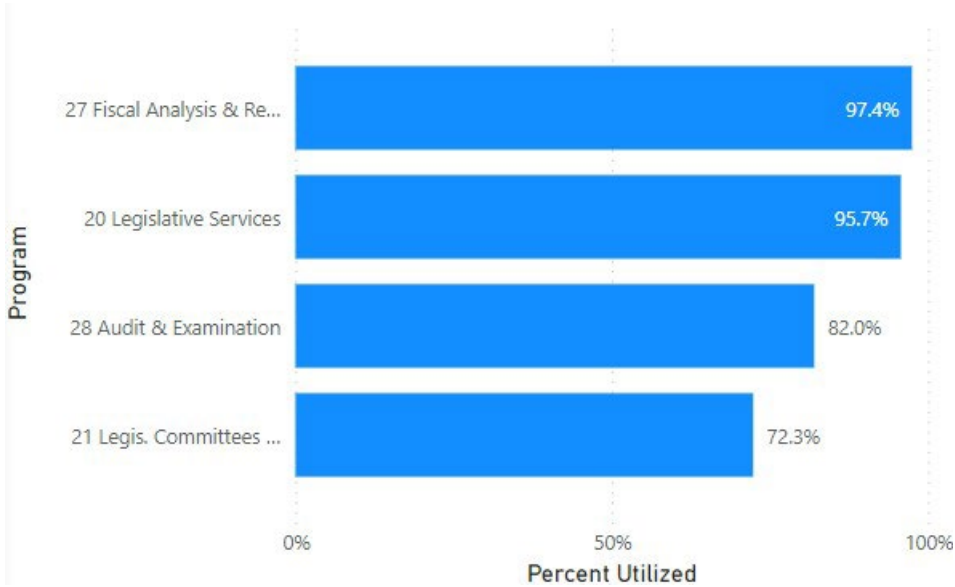
- A chart showing total number of filled and vacant FTE by program



- A table showing vacant positions by division, which will include the position title, number of vacant FTE, number of months vacant, and the midpoint hourly pay rate for that position

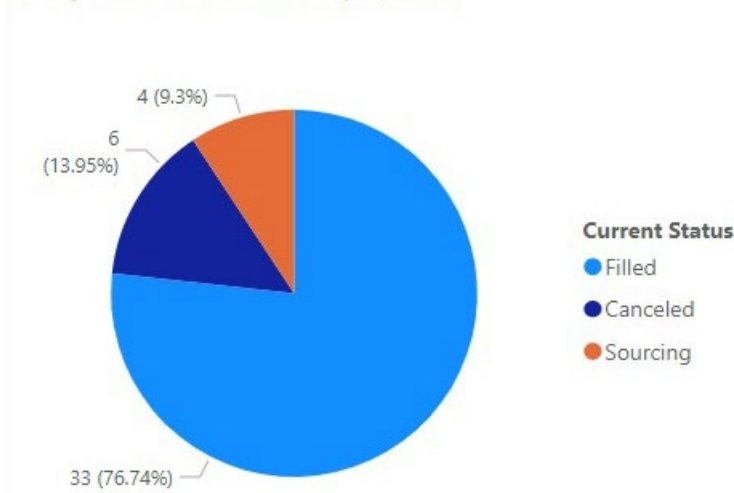
DEPTNUMNAME	First Descr	Vacancy Report FTE	Months Vacant	Midpoint Pay Rate
11040 LEGISLATIVE BRANCH				
20 Legislative Services				
11402115	Sr Business Analyst	1.00	0.33	\$40.30
11404005	Dev Ops/Engineer	1.00	2.69	\$47.20
21 Legis. Committees & Activities				
11492103	Secretary			\$22.49
27 Fiscal Analysis & Review				
11427105	Lead Fiscal Analyst	1.00	5.97	\$46.29
11497111	ELECTED OFFICIAL-ADMIN	1.00	22.95	
28 Audit & Examination				
11428202	Financial Auditor	1.00	3.44	\$27.42

- A chart showing, by division, the percent utilization of the budgeted hours



- A chart that shows the number of FTE that have been filled, the number of FTE where the job is being recruited, and the number of FTE where the recruiting has been canceled (the chart is included below). Additionally, LFD can provide information on the number of days a position has been posted for recruiting and the number of job applications received for that position

Hiring Efforts Since January 1, 2022



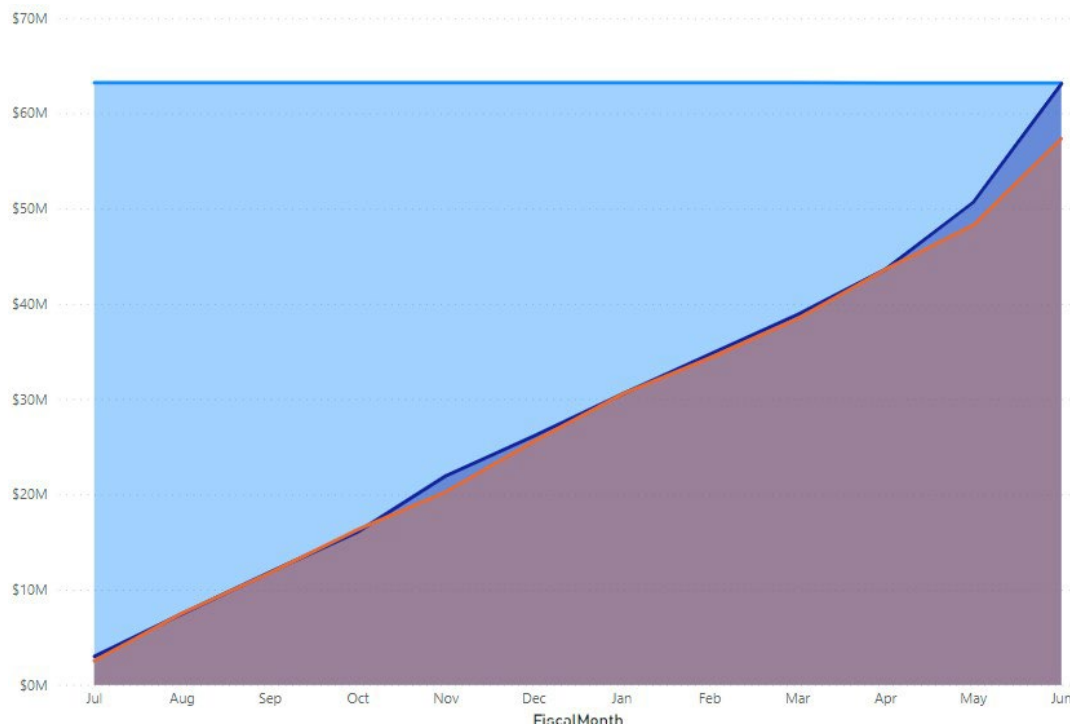
There has been interest by the legislature in additional information that is not included in the state accounting and human resources system. The LFD can develop standard reporting and request agencies send the following information:

- Identify whether contractors are performing the duties that would be performed if a position were filled. If a contractor is performing the duties, specify:
 - The amount paid per week to engage the contractor for the work

- Whether the contractor is performing duties beyond those that would be performed by an employee if the position was filled
- Identify overtime that is being paid because there is vacant FTE and specify:
 - The number of employees for each job classification paid overtime that would otherwise be performed by a state FTE
 - The amount being paid each week for overtime
 - Whether the workers paid overtime are performing duties beyond those that would be performed by an employee if the position was filled

HB 2 Expenditures Compared to Historical Average (Monthly)

In addition to the current HB 2 charts included in the QFR, the LFD proposes including an additional chart that shows monthly expenditures compared to the historical percent expended (using an Olympic average). This new chart will show whether expenditures deviate from the historical average, and if there is a significant deviation, analysts will provide information on why (note: this chart is in the process of being developed and the chart below will be refined).



Eliminate the Standard Reporting on COVID-19 Funding

Currently, the quarterly financial report has a standard chart and reporting for COVID-19 funding. The LFD proposes that the standard reporting be eliminated. If there is significant COVID-19 funding or funding that is of interest to the legislature, analysts will include this information in the report.