

Agency Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Agency Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	26,134,687	28,285,511	2,150,824	8.23 %
Operating Expenses	8,713,687	10,070,004	1,356,317	15.57 %
Equipment & Intangible Assets	3,600,200	1,654,196	(1,946,004)	(54.05)%
Transfers	298,837	588,000	289,163	96.76 %
Total Expenditures	\$38,747,411	\$40,597,711	\$1,850,300	4.78 %
General Fund	33,736,148	35,404,636	1,668,488	4.95 %
State/Other Special Rev. Funds	5,011,263	5,193,075	181,812	3.63 %
Total Funds	\$38,747,411	\$40,597,711	\$1,850,300	4.78 %
Total Ongoing	\$34,907,411	\$38,923,561	\$4,016,150	11.51 %
Total OTO	\$3,840,000	\$1,674,150	(\$2,165,850)	(56.40)%

Page Reference

LFD Budget Analysis A-1

Agency Highlights

Legislative Branch Major Budget Highlights
<ul style="list-style-type: none"> • The Legislative Branch 2023 biennium budget is approximately \$1.9 million or 4.8% higher than the 2021 biennium budget. Significant changes include: <ul style="list-style-type: none"> ◦ Changes for statewide present law adjustments for personal services, fixed costs, and inflation/deflation ◦ Increases for information technology costs and one-time-only funding for completing the session system replacement ◦ New proposals to address retention and recruitment in all divisions and information technology (IT) training ◦ One-time-only funding for anticipated retirement termination payouts ◦ One-time-only funding to address increased audit services required due to HB 632. HB 632 provides for appropriations for the federal American Rescue Plan Act ◦ One-time-only funding for the Pacific Northwest Economic Region (PNWER) annual conference to be held in Montana

Agency Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Agency Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	141.89	141.89	142.89	142.89
Personal Services	12,445,539	12,983,524	13,151,163	13,934,225	14,351,286
Operating Expenses	4,111,116	4,764,596	3,949,091	5,355,622	4,714,382
Equipment & Intangible Assets	2,469,472	2,603,200	997,000	1,059,696	594,500
Transfers	142,042	149,419	149,418	444,000	144,000
Total Expenditures	\$19,168,169	\$20,500,739	\$18,246,672	\$20,793,543	\$19,804,168
General Fund	16,659,486	17,672,574	16,063,574	17,936,065	17,468,571
State/Other Special Rev. Funds	2,508,683	2,828,165	2,183,098	2,857,478	2,335,597
Total Funds	\$19,168,169	\$20,500,739	\$18,246,672	\$20,793,543	\$19,804,168
Total Ongoing	\$16,684,966	\$17,580,739	\$17,326,672	\$19,376,697	\$19,546,864
Total OTO	\$2,483,203	\$2,920,000	\$920,000	\$1,416,846	\$257,304

Page Reference

LFD Budget Analysis A-2

Executive Budget Comparison

Executive Budget Comparison								
Budget Item	Approp. Fiscal 2021	Executive Budget Fiscal 2022	Legislative Budget Fiscal 2022	Leg — Exec. Difference Fiscal 2022	Executive Budget Fiscal 2023	Legislative Budget Fiscal 2023	Leg — Exec. Difference Fiscal 2023	Biennium Difference Fiscal 22-23
FTE	141.89	141.89	142.89	1.00	141.89	142.89	1.00	1.00
Personal Services	13,151,163	13,604,956	13,934,225	329,269	13,904,826	14,351,286	446,460	775,729
Operating Expenses	3,949,091	5,085,130	5,355,622	270,492	4,612,601	4,714,382	101,781	372,273
Equipment & Intangible Assets	997,000	1,059,696	1,059,696	0	594,500	594,500	0	0
Transfers	149,418	144,000	444,000	300,000	144,000	144,000	0	300,000
Total Costs	\$18,246,672	\$19,893,782	\$20,793,543	\$899,761	\$19,255,927	\$19,804,168	\$548,241	\$1,448,002
General Fund	16,063,574	17,253,554	17,936,065	682,511	16,970,516	17,468,571	498,055	1,180,566
State/other Special Rev. Funds	2,183,098	2,640,228	2,857,478	217,250	2,285,411	2,335,597	50,186	267,436
Federal Spec. Rev. Funds	0	0	0	0	0	0	0	0
Total Funds	\$18,246,672	\$19,893,782	\$20,793,543	\$899,761	\$19,255,927	\$19,804,168	\$548,241	\$1,448,002
Total Ongoing	\$17,326,672	\$20,107,757	\$19,376,697	(\$731,060)	\$19,235,927	\$19,546,864	\$310,937	(\$420,123)
Total OTO	\$920,000	(\$213,975)	\$1,416,846	\$1,630,821	\$20,000	\$257,304	\$237,304	\$1,868,125

The legislature adopted appropriations that are approximately \$1.4 million higher than the proposed appropriations for the 2023 biennium. The legislature adopted:

- Additional personal services and 1.00 FTE in the Legislative Services Division for the impacts of increased workload due to legislation
- Additional personal services in the Legislative Services and Legislative Audit Divisions to bring staff closer to their target market ratios
- Additional personal services in the Legislative Committees and Activities Program to provide for remote meeting coordinators assistance with interim committees
- One-time-only appropriations for information technology projects and the Districting and Apportionment Commission that had been proposed as ongoing appropriations
- One-time-only state special revenue appropriations were adopted for the annual conference of PNWER that is being held in Montana and to provide for the impacts of the passage and approval of SB 21

- One-time-only general fund for session system replacement, website integration, and to provide for anticipated termination payouts due to staff retirements in the 2023 biennium
- One-time-only state special revenue to address increased audit services due to HB 632
- Changes to fixed costs for information technology services and charges for warehouses and storage that reduced the Legislative Branch budget.

Funding

The following table shows adopted agency funding by source of authority.

Funds	HB2 Ongoing	HB2 OTO	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
General Fund	33,914,411	1,490,225	0	0	35,404,636	87.21 %
State Special Total	5,009,150	183,925	0	0	5,193,075	12.79 %
Federal Special Total	0	0	0	0	0	0.00 %
Proprietary Total	0	0	0	0	0	0.00 %
Other Total	0	0	0	0	0	0.00 %
Total All Funds	\$38,923,561	\$1,674,150	\$0	\$0	\$40,597,711	
Percent - Total All Sources	95.88 %	4.12 %	0.00 %	0.00 %		

The Legislative Branch is primarily funded with general fund. State special revenues support the costs associated with the state broadcasting service; the preparation, publication, and distribution of the Montana Code Annotated; and a portion of the activities of the Legislative Audit Division.

The Legislative Branch has statutory appropriation authority for three accounts:

- Legislative Branch reserve account
- Legislative audit specialist services reserve account
- Legislative Branch retirement termination reserve account

The Legislative Branch reserve account receives unexpended and unencumbered money including funding remaining at the end of the biennium from the “feed bill” (HB 1, the bill that funds the legislative session each biennium) and remaining carryforward appropriations from the various divisions within the branch. The legislative audit specialist services reserve account receives remaining carryforward appropriations from the Legislative Audit Division. The Legislative Branch retirement reserve account has been funded with general fund transfers provided by the legislature or through deposit of carryforward appropriations.

The funds in the Legislative Branch reserve account may be used for major Legislative Branch information technology projects including hardware, software, consulting services for new initiatives, and replacement and upgrading of existing systems. All projects and funding from the Legislative Branch reserve account must be approved by the Legislative Council. In FY 2020, \$85,000 in operating expenses and \$281,000 in equipment & intangible assets were expended from the Legislative Branch reserve account. Fund balance at the beginning of FY 2021 was \$992,088.

The funds in the legislative audit specialist services reserve account may be used for contracted services necessary to provide specialist expertise in support of audit activities. All allocations of funds must be approved by the Legislative Audit Committee. In FY 2020, \$2,850 in operating expenses were expended from the legislative audit specialist services account. Fund balance at the beginning of FY 2021 was \$47,832.

The funds in the Legislative Branch retirement termination reserve account may be used for staff retirement termination pay in the Legislative Branch. The funds may only be expended with the approval of the appropriate branch division director. In FY 2020, there were no expenditures from the Legislative Branch retirement termination reserve account. Fund balance at the beginning of FY 2021 was \$396.

Budget Summary by Category

The following table summarizes the total budget by base, present law adjustments, and new proposals. For a description of these categories, please see the [glossary](#).

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	15,150,597	15,150,597	30,301,194	85.59 %	17,326,672	17,326,672	34,653,344	85.36 %
SWPL Adjustments	485,451	882,203	1,367,654	3.86 %	813,580	1,027,866	1,841,446	4.54 %
PL Adjustments	1,711,254	713,852	2,425,106	6.85 %	1,838,778	669,086	2,507,864	6.18 %
New Proposals	588,763	721,919	1,310,682	3.70 %	814,513	780,544	1,595,057	3.93 %
Total Budget	\$17,936,065	\$17,468,571	\$35,404,636		\$20,793,543	\$19,804,168	\$40,597,711	

Language and Statutory Authority

All appropriations for the Legislative Branch are biennial.

The Legislative Services Division, Legislative Fiscal Division, and Legislative Audit Division include a one-time-only reduction in FY 2022 for a 2-month suspension of contributions to the state group benefit plan. The reduction is contingent on the passage and approval of SB 110.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	12,856,026	13,816,311	960,285	7.47 %
Operating Expenses	6,378,690	7,456,696	1,078,006	16.90 %
Equipment & Intangible Assets	3,600,200	1,654,196	(1,946,004)	(54.05)%
Transfers	298,837	588,000	289,163	96.76 %
Total Expenditures	\$23,133,753	\$23,515,203	\$381,450	1.65 %
General Fund	22,409,965	22,810,000	400,035	1.79 %
State/Other Special Rev. Funds	723,788	705,203	(18,585)	(2.57)%
Total Funds	\$23,133,753	\$23,515,203	\$381,450	1.65 %
Total Ongoing	\$19,633,753	\$22,010,436	\$2,376,683	12.11 %
Total OTO	\$3,500,000	\$1,504,767	(\$1,995,233)	(57.01)%

Page Reference

LFD Budget Analysis A-7

Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	67.67	67.67	68.67	68.67
Personal Services	6,332,061	6,354,746	6,501,280	6,733,690	7,082,621
Operating Expenses	3,108,113	3,391,445	2,987,245	3,899,938	3,556,758
Equipment & Intangible Assets	2,469,472	2,603,200	997,000	1,059,696	594,500
Transfers	142,042	149,419	149,418	444,000	144,000
Total Expenditures	\$12,051,688	\$12,498,810	\$10,634,943	\$12,137,324	\$11,377,879
General Fund	11,542,649	11,972,417	10,437,548	11,586,113	11,223,887
State/Other Special Rev. Funds	509,039	526,393	197,395	551,211	153,992
Total Funds	\$12,051,688	\$12,498,810	\$10,634,943	\$12,137,324	\$11,377,879
Total Ongoing	\$9,711,336	\$9,898,810	\$9,734,943	\$10,869,861	\$11,140,575
Total OTO	\$2,340,352	\$2,600,000	\$900,000	\$1,267,463	\$237,304

Page Reference

LFD Budget Analysis A-8

Funding

The Legislative Services Division is mainly funded with general fund. State special revenue supports the costs associated

with the state broadcasting services and the preparation, publication, and distribution of the Montana Code Annotated. State special revenue collections from the sale of the Montana Code Annotated and ancillary publications have decreased because fewer copies are printed and sold due to the availability of the publications digitally. While revenues are decreasing, costs to produce the MCA have not been declining.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	9,537,548	9,537,548	19,075,096	83.63 %	9,734,943	9,734,943	19,469,886	82.80 %
SWPL Adjustments	138,003	592,081	730,084	3.20 %	340,703	604,781	945,484	4.02 %
PL Adjustments	1,444,055	610,665	2,054,720	9.01 %	1,553,046	554,562	2,107,608	8.96 %
New Proposals	466,507	483,593	950,100	4.17 %	508,632	483,593	992,225	4.22 %
Total Budget	\$11,586,113	\$11,223,887	\$22,810,000		\$12,137,324	\$11,377,879	\$23,515,203	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	(28,208)	200,000	0	171,792	0.00	193,637	10,000	0	203,637
DP 2 - Fixed Costs	0.00	166,237	2,700	0	168,937	0.00	398,460	2,700	0	401,160
DP 3 - Inflation Deflation	0.00	(26)	0	0	(26)	0.00	(16)	0	0	(16)
DP 4 - Present Law Adjustment	0.00	487,522	109,091	0	596,613	0.00	479,115	(56,064)	0	423,051
DP 5 - New Automation Systems & System Upgrades (OTO)	0.00	962,696	0	0	962,696	0.00	137,304	0	0	137,304
DP 50 - SWPLA Fixed Cost Reductions	0.00	(6,163)	(100)	0	(6,263)	0.00	(5,754)	(39)	0	(5,793)
Grand Total All Present Law Adjustments	0.00	\$1,582,058	\$311,691	\$0	\$1,893,749	0.00	\$1,202,746	(\$43,403)	\$0	\$1,159,343

**"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.

DP 4 - Present Law Adjustment -

The legislature adopted increases in state information technology services division rates for network connectivity, remote services, device authentication, and enterprise rates as well as contingency services for programming and web development.

DP 5 - New Automation Systems & System Upgrades (OTO) -

The legislature approved new automation systems and system upgrades for the laws system, legislative audit work paper automation, the legislator portal, codification application upgrade, and broadcasting upgrades. The appropriation is provided as one-time-only.

DP 50 - SWPLA Fixed Cost Reductions -

The legislature reduced fixed costs for warehouses, storage rooms, and information technology.

New Proposals -

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 7 - Additional Committee Activities (OTO)	0.00	0	42,125	0	42,125	0.00	0	0	0	0
DP 2001 - Additional Personal Services	1.00	197,976	0	0	197,976	1.00	377,704	0	0	377,704
DP 2002 - Session System Replacement and Website Integration (OTO)	0.00	100,000	0	0	100,000	0.00	100,000	0	0	100,000
DP 2003 - Retirement Termination Payouts (OTO)	0.00	300,000	0	0	300,000	0.00	0	0	0	0
DP 2005 - NRIS/GIS Fixed Costs	0.00	5,889	0	0	5,889	0.00	5,889	0	0	5,889
DP 5555 - Reduce GF Budget for State Share Holiday (OTO)	0.00	(137,358)	0	0	(137,358)	0.00	0	0	0	0
Total	1.00	\$466,507	\$42,125	\$0	\$508,632	1.00	\$483,593	\$0	\$0	\$483,593

**"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 7 - Additional Committee Activities (OTO) -

The legislature provided \$41,125 in state special revenue to offset the impacts of SB 21. SB 21 revised the deposit of lobbying fees, repealed the broadcasting special revenue account, and required that the lobbying fees be deposited directly into the general fund. This reduced funding for broadcasting of the legislature and interim activities. State special revenues are provided one-time-only in this biennium. Another funding source will need to be determined in future biennia.

DP 2001 - Additional Personal Services -

The legislature provided 1.00 FTE and associated personal services funding for an additional research analyst for the implementation of legislations increasing the legislative services workload. Additional personal services funding was appropriated to bring existing staff wages closer to their target market ratio.

DP 2002 - Session System Replacement and Website Integration (OTO) -

The legislature provided one-time-only general fund in operating expenses for the session system replacement.

DP 2003 - Retirement Termination Payouts (OTO) -

The legislature provided one-time-only funding in transfers for anticipated retirement termination payouts anticipated in the 203 biennium.

DP 2005 - NRIS/GIS Fixed Costs -

The 2019 Legislature enacted HB 633 requiring the Legislative Finance Committee (LFC) to conduct a study of the funding of digital library services. The LFC recommended that the Office of Budget and Program Planning include an assessment for the natural resource information system (NRIS) and the geographic information system (GIS) as a fixed cost to state agencies beginning in the 2023 biennium. The assessment is made to those agencies that utilize the NRIS/GIS.

DP 5555 - Reduce GF Budget for State Share Holiday (OTO) -

The legislature eliminated the state share contribution to the state employee group benefit plan for two months. Reserves are used to pay benefits during the holiday. This change package removes the general fund portion of the savings generated by the suspension of the contributions. Savings from other funding sources, if applicable, remain in agency personal services budgets. The reduction is contingent on passage and approval of SB 110.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	297,484	378,599	81,115	27.27 %
Operating Expenses	1,664,232	1,881,876	217,644	13.08 %
Total Expenditures	\$1,961,716	\$2,260,475	\$298,759	15.23 %
General Fund	1,661,716	2,135,475	473,759	28.51 %
State/Other Special Rev. Funds	300,000	125,000	(175,000)	(58.33)%
Total Funds	\$1,961,716	\$2,260,475	\$298,759	15.23 %
Total Ongoing	\$1,661,716	\$2,035,821	\$374,105	22.51 %
Total OTO	\$300,000	\$224,654	(\$75,346)	(25.12)%

Page Reference

LFD Budget Analysis A-14

Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	0.97	0.97	0.97	0.97
Personal Services	153,274	180,925	116,559	246,750	131,849
Operating Expenses	730,155	1,027,455	636,777	1,091,602	790,274
Total Expenditures	\$883,429	\$1,208,380	\$753,336	\$1,338,352	\$922,123
General Fund	750,958	908,380	753,336	1,213,352	922,123
State/Other Special Rev. Funds	132,471	300,000	0	125,000	0
Total Funds	\$883,429	\$1,208,380	\$753,336	\$1,338,352	\$922,123
Total Ongoing	\$750,958	\$908,380	\$753,336	\$1,113,698	\$922,123
Total OTO	\$132,471	\$300,000	\$0	\$224,654	\$0

Page Reference

LFD Budget Analysis A-15

Funding

Legislative Committees and Activities is funded entirely with general fund.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	753,336	753,336	1,506,672	70.55 %	753,336	753,336	1,506,672	66.65 %
SWPL Adjustments	88,537	15,290	103,827	4.86 %	88,537	15,290	103,827	4.59 %
PL Adjustments	263,925	87,597	351,522	16.46 %	263,925	87,597	351,522	15.55 %
New Proposals	107,554	65,900	173,454	8.12 %	232,554	65,900	298,454	13.20 %
Total Budget	\$1,213,352	\$922,123	\$2,135,475		\$1,338,352	\$922,123	\$2,260,475	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	88,537	0	0	88,537	0.00	15,290	0	0	15,290
DP 4 - Present Law Adjustment	0.00	162,925	0	0	162,925	0.00	87,597	0	0	87,597
DP 6 - District and Apportionment Commission (OTO)	0.00	101,000	0	0	101,000	0.00	0	0	0	0
Grand Total All Present Law Adjustments	0.00	\$352,462	\$0	\$0	\$352,462	0.00	\$102,887	\$0	\$0	\$102,887

**Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 4 - Present Law Adjustment -

The legislature adopted the following changes from the 2021 base budget:

- Transportation Interim Committee was established last biennium (5-5-223, MCA) with a limited budget attached - \$32,000
- Committee membership was increased for some committees - \$53,000
- Legislator activities dues increased 3.0% - \$22,000

DP 6 - District and Apportionment Commission (OTO) -

The legislature approved a one-time-only appropriation for the District and Apportionment Commission (commission). The commission meets every 10 years following the decennial census to prepare plans for redistricting and reapportioning the state into legislative and congressional districts.

New Proposals -

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 7 - Additional Committee Activities (OTO)	0.00	0	125,000	0	125,000	0.00	0	0	0	0
DP 2101 - Remote meeting coordinator	0.00	43,000	0	0	43,000	0.00	0	0	0	0
DP 2105 - Education Commission of the States (BIEN)	0.00	65,900	0	0	65,900	0.00	65,900	0	0	65,900
DP 5555 - Reduce GF Budget for State Share Holiday (OTO)	0.00	(1,346)	0	0	(1,346)	0.00	0	0	0	0
Total	0.00	\$107,554	\$125,000	\$0	\$232,554	0.00	\$65,900	\$0	\$0	\$65,900

*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 7 - Additional Committee Activities (OTO) -

The legislature provided additional funding for an annual conference of the Pacific Northwest Economic Region (PNWER), which is a public private nonprofit created by Alaska, Idaho, Oregon, Montana, and Washington and the Canadian provinces of British Columbia, Alberta, Saskatchewan, Yukon, and the Northwest Territories. The annual conference for PNWER was rescheduled for summer 2021.

DP 2101 - Remote meeting coordinator -

The legislature provided funding for remote meeting coordinators to assist with interim committee meetings.

DP 2105 - Education Commission of the States (BIEN) -

The legislature provided general fund appropriations for participation in the Education Commission of the States, pursuant to 20-2-501 through 505, MCA. Funds for participation dues to the Education Commission of the States and travel for two legislative members of the Education Compact to attend annual meetings of the Commission are included.

DP 5555 - Reduce GF Budget for State Share Holiday (OTO) -

The legislature eliminated the state share contribution to the state employee group benefit plan for two months. Reserves are used to pay benefits during the holiday. This change package removes the general fund portion of the savings generated by the suspension of the contributions. Savings from other funding sources, if applicable, remain in agency personal services budgets. The reduction is contingent on passage and approval of SB 110.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison					
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change	
Personal Services	4,058,377	4,423,100	364,723	8.99 %	
Operating Expenses	196,367	198,388	2,021	1.03 %	
Total Expenditures	\$4,254,744	\$4,621,488	\$366,744	8.62 %	
General Fund	4,254,744	4,621,488	366,744	8.62 %	
Total Funds	\$4,254,744	\$4,621,488	\$366,744	8.62 %	
Total Ongoing	\$4,254,744	\$4,661,000	\$406,256	9.55 %	
Total OTO	\$0	(\$39,512)	(\$39,512)	100.00 %	

Page Reference

LFD Budget Analysis A-19

Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison						
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023	
FTE	0.00	20.50	20.50	20.50	20.50	
Personal Services	1,932,771	2,015,704	2,042,673	2,147,009	2,276,091	
Operating Expenses	36,266	86,169	110,198	88,069	110,319	
Total Expenditures	\$1,969,037	\$2,101,873	\$2,152,871	\$2,235,078	\$2,386,410	
General Fund	1,969,037	2,101,873	2,152,871	2,235,078	2,386,410	
Total Funds	\$1,969,037	\$2,101,873	\$2,152,871	\$2,235,078	\$2,386,410	
Total Ongoing	\$1,969,037	\$2,101,873	\$2,152,871	\$2,274,590	\$2,386,410	
Total OTO	\$0	\$0	\$0	(\$39,512)	\$0	

Page Reference

LFD Budget Analysis A-20

Funding

The Legislative Fiscal Division is entirely funded with general fund.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	2,152,871	2,152,871	4,305,742	93.17 %	2,152,871	2,152,871	4,305,742	93.17 %
SWPL Adjustments	93,367	98,886	192,253	4.16 %	93,367	98,886	192,253	4.16 %
PL Adjustments	(22,143)	(2)	(22,145)	(0.48)%	(22,143)	(2)	(22,145)	(0.48)%
New Proposals	10,983	134,655	145,638	3.15 %	10,983	134,655	145,638	3.15 %
Total Budget	\$2,235,078	\$2,386,410	\$4,621,488		\$2,235,078	\$2,386,410	\$4,621,488	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	93,353	0	0	93,353	0.00	98,763	0	0	98,763
DP 2 - Fixed Costs	0.00	140	0	0	140	0.00	202	0	0	202
DP 3 - Inflation Deflation	0.00	(126)	0	0	(126)	0.00	(79)	0	0	(79)
DP 4 - Present Law Adjustment	0.00	(22,140)	0	0	(22,140)	0.00	0	0	0	0
DP 50 - SWPLA Fixed Cost Reductions	0.00	(3)	0	0	(3)	0.00	(2)	0	0	(2)
Grand Total All Present Law Adjustments	0.00	\$71,224	\$0	\$0	\$71,224	0.00	\$98,884	\$0	\$0	\$98,884

**Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.

DP 4 - Present Law Adjustment -

The legislature adopted changes from the 2021 budget starting point for cyclical reductions to the FY 2022 general fund appropriations for session related operating expenditures.

DP 50 - SWPLA Fixed Cost Reductions -

The legislature reduced fixed costs for warehouses, storage rooms, and information technology.

New Proposals -

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 2705 - LFD Additional Personal Services (BIEN)	0.00	50,495	0	0	50,495	0.00	134,655	0	0	134,655
DP 5555 - Reduce GF Budget for State Share Holiday (OTO)	0.00	(39,512)	0	0	(39,512)	0.00	0	0	0	0
Total	0.00	\$10,983	\$0	\$0	\$10,983	0.00	\$134,655	\$0	\$0	\$134,655

*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 2705 - LFD Additional Personal Services (BIEN) -

The legislature provided additional personal services funding to address significant recruitment and retention issues relative to pay within the Legislative Fiscal Division. In the last year, five legislative fiscal analysts left the Legislative Fiscal Division for higher paying positions in executive branch agencies or private industry.

DP 5555 - Reduce GF Budget for State Share Holiday (OTO) -

The legislature eliminated the state share contribution to the state employee group benefit plan for two months. Reserves are used to pay benefits during the holiday. This change package removes the general fund portion of the savings generated by the suspension of the contributions. Savings from other funding sources, if applicable, remain in agency personal services budgets. The reduction is contingent on passage and approval of SB 110.

Program Budget Comparison

The following table compares the 2021 biennium appropriated budget and the 2023 biennium adopted budget by type of expenditure and source of funding.

Program Budget Comparison				
Budget Item	Appropriated Budget 20-21	Legislative Budget 22-23	Biennium Change	Biennium % Change
Personal Services	8,922,800	9,667,501	744,701	8.35 %
Operating Expenses	474,398	533,044	58,646	12.36 %
Total Expenditures	\$9,397,198	\$10,200,545	\$803,347	8.55 %
General Fund	5,409,723	5,837,673	427,950	7.91 %
State/Other Special Rev. Funds	3,987,475	4,362,872	375,397	9.41 %
Total Funds	\$9,397,198	\$10,200,545	\$803,347	8.55 %
Total Ongoing	\$9,357,198	\$10,216,304	\$859,106	9.18 %
Total OTO	\$40,000	(\$15,759)	(\$55,759)	(139.40)%

Page Reference

LFD Budget Analysis A-24

Program Actuals and Budget Comparison

The following table compares FY 2020 actual expenditures to the 2021 biennium appropriated budget and the 2023 biennium adopted budget by year, type of expenditure, and source of funding.

Program Actuals and Budget Comparison					
Budget Item	Actuals Fiscal 2020	Approp. Fiscal 2020	Approp. Fiscal 2021	Legislative Fiscal 2022	Legislative Fiscal 2023
FTE	0.00	52.75	52.75	52.75	52.75
Personal Services	4,027,433	4,432,149	4,490,651	4,806,776	4,860,725
Operating Expenses	236,582	259,527	214,871	276,013	257,031
Total Expenditures	\$4,264,015	\$4,691,676	\$4,705,522	\$5,082,789	\$5,117,756
General Fund	2,396,842	2,689,904	2,719,819	2,901,522	2,936,151
State/Other Special Rev. Funds	1,867,173	2,001,772	1,985,703	2,181,267	2,181,605
Total Funds	\$4,264,015	\$4,691,676	\$4,705,522	\$5,082,789	\$5,117,756
Total Ongoing	\$4,253,635	\$4,671,676	\$4,685,522	\$5,118,548	\$5,097,756
Total OTO	\$10,380	\$20,000	\$20,000	(\$35,759)	\$20,000

Page Reference

LFD Budget Analysis A-25

Funding

The Legislative Audit Division is funded with general fund and state special revenue. The state special revenue funds are generated through a charge to state agencies for legislative audit services. The charge is based on a billing rate calculated in accordance with federal regulations for audit services.

Program Budget Summary by Category

Budget Summary by Category								
Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget	Budget Fiscal 2022	Budget Fiscal 2023	Biennium Fiscal 22-23	Percent of Budget
2021 Base Budget	2,706,842	2,706,842	5,413,684	92.74 %	4,685,522	4,685,522	9,371,044	91.87 %
SWPL Adjustments	165,544	175,946	341,490	5.85 %	290,973	308,909	599,882	5.88 %
PL Adjustments	25,417	15,592	41,009	0.70 %	43,950	26,929	70,879	0.69 %
New Proposals	3,719	37,771	41,490	0.71 %	62,344	96,396	158,740	1.56 %
Total Budget	\$2,901,522	\$2,936,151	\$5,837,673		\$5,082,789	\$5,117,756	\$10,200,545	

Present Law Adjustments -

The "Present Law" Adjustments table shows the changes from the base appropriation to the adopted budget. "Statewide Present Law" adjustments (DP 1, DP 2, DP 3) are standard categories of adjustments made to all agencies. Decisions on these items were applied globally to all agencies.

Present Law Adjustments										
	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 1 - Personal Services	0.00	164,483	119,108	0	283,591	0.00	174,764	126,554	0	301,318
DP 2 - Fixed Costs	0.00	1,557	6,681	0	8,238	0.00	1,493	6,635	0	8,128
DP 3 - Inflation Deflation	0.00	(496)	(360)	0	(856)	0.00	(311)	(226)	0	(537)
DP 4 - Present Law Adjustment	0.00	25,594	18,533	0	44,127	0.00	15,656	11,337	0	26,993
DP 50 - SWPLA Fixed Cost Reductions	0.00	(177)	0	0	(177)	0.00	(64)	0	0	(64)
Grand Total All Present Law Adjustments	0.00	\$190,961	\$143,962	\$0	\$334,923	0.00	\$191,538	\$144,300	\$0	\$335,838

**Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 1 - Personal Services -

The legislature made adjustments to the present law personal services budget for expected changes, management decisions, and budget modifications.

DP 2 - Fixed Costs -

The legislature made adjustments to provide the funding required in the proposed budget to pay increases in fixed costs assessed by other agencies within state government for the services they provide. Examples include: warrant writer, motor pool, etc. The rates charged for these services are approved in the section of the budget that provides the services.

DP 3 - Inflation Deflation -

The legislature made adjustments to reflect budgetary changes generated from the application of inflation and deflation factors to specific expenditure accounts. Affected accounts include food, postage, gasoline, and others.

DP 4 - Present Law Adjustment -

The legislature adopted present law changes from the 2021 base budget for the Legislative Audit Division cyclical contracted services and for the Government Accountability Office required peer review.

DP 50 - SWPLA Fixed Cost Reductions -

The legislature reduced fixed costs for warehouses, storage rooms, and information technology.

New Proposals -

The New Proposals table shows new changes to spending

New Proposals	-----Fiscal 2022-----					-----Fiscal 2023-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 2801 - Additional Personal Services	0.00	47,878	0	0	47,878	0.00	26,171	0	0	26,171
DP 2802 - Additional Audit Requirements for HB 632 (OTO)	0.00	0	50,225	0	50,225	0.00	0	50,225	0	50,225
DP 2805 - LAD IT Training (BIEN/OTO)	0.00	11,600	8,400	0	20,000	0.00	11,600	8,400	0	20,000
DP 5555 - Reduce GF Budget for State Share Holiday (OTO)	0.00	(55,759)	0	0	(55,759)	0.00	0	0	0	0
Total	0.00	\$3,719	\$58,625	\$0	\$62,344	0.00	\$37,771	\$58,625	\$0	\$96,396

*"Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 2801 - Additional Personal Services -

The legislature provided personal services funding to bring staff closer to their target market ratio.

DP 2802 - Additional Audit Requirements for HB 632 (OTO) -

The legislature provided one-time-only funding for personal services and operating expenses to address increased audit services due to HB 632.

DP 2805 - LAD IT Training (BIEN/OTO) -

The legislature provided one-time-only general fund and state special revenue fund appropriations for FY 2022 and FY 2023 for the information technology training and Legislative Audit Division SABHRS support.

DP 5555 - Reduce GF Budget for State Share Holiday (OTO) -

The legislature eliminated the state share contribution to the state employee group benefit plan for two months. Reserves are used to pay benefits during the holiday. This change package removes the general fund portion of the savings generated by the suspension of the contributions. Savings from other funding sources, if applicable, remain in agency personal services budgets. The reduction is contingent on passage and approval of SB 110.