

Appendix E

**OFFICE OF THE GOVERNOR
BUDGET AND PROGRAM PLANNING
STATE OF MONTANA**

STEVE BULLOCK
GOVERNOR



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To: Amy Carlson, Legislative Fiscal Analyst
Legislative Fiscal Division

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

Date: November 24, 2015

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

In accordance with 17-7-138 and -139, MCA, the Governor's Office of Budget and Program Planning is submitting two Operating Plan (OP) changes that exceed \$75,000 and 25% of a budget category or \$1 million for review and comment at the December Legislative Finance Committee meeting.

In addition, this office has one OP change that exceeded \$75,000 and 25% of a budget category or \$1 million as time sensitive.

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

CC: Greg Dewitt
Kris Schmitz
Roche Juneau
Nicole Pallister
Libby Lovshin

Budget Change Documents that Trigger

Information submitted for the December 2015 LFC meeting

<u>Agency #</u>	<u>Agency Name</u>	<u>Doc #</u>	<u>Brief Explanation</u>	<u>Fiscal Year</u>
Documents Processed as Time Sensitive				
Time Sensitive				
51150	Library Commission	OP 609	LSTA 15 Projects being established & adjustment to LSTA 14. Projects are not known at the time of the session and are just budgeted under grants - as the LSTA grants are received and projects approved, the appropriation is moved into the right budget categories for accurate tracking.	2016
 Documents Being Held for Comment				
Non-Time Sensitive				
62010	MT Dept of Agriculture	OP 750	Move authority from transfers to grants in coal tax shared account. Moving authority from transfers to grants in order to account for expenditures in the proper accounting category after the Ag Development Council directed the funds be awarded as grants or loans rather than a transfer for technical assistance.	2016/2017
54010	Department of Transportation		Transfer authority in the OJT/SS grant from 66000 to 62000 as a result of accounting/reporting change. As the result of an audit it was determined that due to the nature of the OJT/SS grant, a more accurate reporting of this grant would be within the operating accounting codes, rather than under the Grants category.	
		OP 019		2016/2017