

**MT Public Employee Retirement FY16 (Jul-Jun)**

Org	Personal Services				Operating Expenses				Total			
	Standard Budget	Actuals	Balance	Percent Expended	Standard Budget	Actuals	Balance	Percent Expended	Standard Budget	Actuals	Balance	Percent Expended
457 PLAN - Admin	\$247,416	\$194,452	\$52,964	79%	\$207,654	\$139,557	\$68,097	67%	\$455,070	\$334,009	\$121,061	73%
DB-Educational Fund	\$477,539	\$203,961	\$273,578	43%	\$192,661	\$110,305	\$82,356	57%	\$670,200	\$314,266	\$355,934	47%
DC-Educational Fund	\$64,210	\$22,142	\$42,068	34%	\$57,949	\$15,152	\$42,797	26%	\$122,159	\$37,294	\$84,865	31%
PERB-DB Admin	\$2,122,783	\$1,872,122	\$250,661	88%	\$2,296,947	\$1,935,997	\$360,950	84%	\$4,419,730	\$3,808,119	\$611,611	86%
MPERAtiv	\$872,126	\$1,239,918	(\$367,792)	142%	\$3,536,999	\$882,711	\$2,654,288	25%	\$4,409,125	\$2,122,629	\$2,286,496	48%
PERS-DC Admin	\$268,314	\$226,153	\$42,161	84%	\$256,758	\$246,545	\$10,213	96%	\$525,072	\$472,697	\$52,374	90%
<b>Grand Total</b>	<b>\$4,052,388</b>	<b>\$3,758,748</b>	<b>\$293,640</b>	<b>93%</b>	<b>\$6,548,968</b>	<b>\$3,330,267</b>	<b>\$3,218,701</b>	<b>51%</b>	<b>\$10,601,356</b>	<b>\$7,089,015</b>	<b>\$3,512,341</b>	<b>67%</b>

**FY16 Carry-over Budget**

FY16 Defined Benefit Admin Expenses	
PERS-DB Admin Exp	\$3,808,119
(+) MPERATIV Exp @ 85%	\$1,797,867
<b>Total Defined Benefit Exp</b>	<b>\$5,605,986</b>

FY16 Defined Benefit CAP Carry-over	
Total Benefits paid FY16	\$437,879,743
(x) 1.5% Budget Cap	\$6,568,196
(+) Carry-over from prior year	\$1,345,611
<i>Subtotal</i>	<i>\$7,913,807</i>
<b>(-) FY16 Defined Benefit Exp</b>	<b>(\$5,605,986)</b>
<b>Total FY16 CAP Carry-over</b>	<b>\$2,307,821</b>
(-) CAP Set-aside	\$50,000
<b>Total FY16 CAP Carry-over</b>	<b>\$2,257,821</b>

MT Public Employee Retirement FY16 (Jul-Jun)	23003 457 PLAN - Admin Expense				3500 DB-Educational Fund				3504 DC-Educational Fund			
	Standard Budget	Actuals	Balance	% Expend	Standard Budget	Actuals	Balance	% Expend	Standard Budget	Actuals	Balance	% Expend
<b>Personal Services</b>	\$247,416	\$194,452	\$52,964	79%	\$477,539	\$203,961	\$273,578	43%	\$64,210	\$22,142	\$42,068	34%
<b>Operating Expenses</b>	\$207,654	\$139,557	\$68,097	67%	\$192,661	\$110,305	\$82,356	57%	\$57,949	\$15,152	\$42,797	26%
62102 Consult & Prof Services	\$47,124	\$41,360	\$5,764	88%	\$56	\$66	(\$10)	118%	\$8	\$9	(\$1)	118%
62104 Insurance & Bonds-Fixed Costs	\$948	\$855	\$93	90%	\$1,895	\$1,710	\$185	90%	\$274	\$244	\$30	89%
62108 Legal Fees & Court Costs	\$479	\$153	\$326	32%								
62113 Warrant Writing Services	\$5,182	\$5,363	-\$181	104%								
62114 HRIS Service Fees	\$646	\$646	\$0	100%	\$1,292	\$1,292	\$0	100%	\$185	\$185	\$0	100%
62114A Workers' Comp Program Fees	\$81	\$81	\$0	100%	\$163	\$162	\$1	100%	\$23	\$23	(\$0)	101%
62116 Medical Services			\$0									
62122 Audit Fees	\$4,194	\$11,393	-\$7,199	272%								
62136 IT Consult & Prof Services												
62148 SABHRS Administrative Costs	\$15,564	\$15,564	\$0	100%								
62160 Background Checks	\$11	\$14	-\$3	130%	\$21	\$27	(\$6)	130%	\$3	\$4	(\$1)	130%
62165 Temporary Services	\$6,388	\$5,127	\$1,261	80%	\$12,774	\$10,254	\$2,520	80%	\$1,824	\$1,465	\$359	80%
62185 P and G Laser Printing												
62186A Recycling	\$168	\$101	\$67	60%								
62187 Records Storage	\$528	\$415	\$113	79%								
62190 Printing/Pub & Graphics	\$25,558	\$601	\$24,957	2%	\$40,147	\$6,263	\$33,884	16%	\$23,183	\$683	\$22,500	3%
62191 Printing/Other Provider	\$0	\$25	-\$25	>100%	\$0	\$49	(\$49)	>100%	\$0	\$7	(\$7)	>100%
62193 Photocopy Pool Services	\$499	\$495	\$4	99%								
621B1 ITSD Storage Hosting Services	\$0	\$286	-\$286	>100%								
621B2 ITSD Server Hosting Services												
621B4 ITSD Application Hosting Servi	\$2,175	\$469	\$1,706	22%								
621B5 ITSD EMail Services	\$448	\$249	\$199	56%	\$896	\$498	\$398	56%	\$128	\$71	\$57	56%
621B8 ITSD Operational Support Servi	\$1,295	\$1,644	-\$349	127%								
621B9 ITSD Database Hosting Services	\$925	\$830	\$95	90%								
621C5 ITSD Enterprise Services	\$1,920	\$2,594	-\$674	135%								
621C6 ITSD Professional Services	\$640	\$11	\$629	2%								
621C8 ITSD Equipment Hosting Service	\$150	\$63	\$87	42%								
62205 Food	\$174	\$130	\$44	75%	\$720	\$0	\$720	0%	\$80	\$0	\$80	0%
62220 Forms/Non-State Provider												
62225 Books & Reference Materials	\$876	\$636	\$240	73%								
62236 Ofc Supplies/E-Market	\$840	\$566	\$274	67%	\$1,680	\$1,132	\$548	67%	\$240	\$162	\$78	67%
62238 Minor Equipment-Office Equip	\$763	\$621	\$142	81%	\$1,526	\$1,241	\$285	81%	\$218	\$177	\$41	81%
62241 Office Sup/Minor Equip-NonStat	\$1,213	\$73	\$1,140	6%	\$175	\$123	\$52	71%	\$25	\$18	\$7	70%
62245 Computer Hardware	\$10,165	\$5,182	\$4,983	51%	\$13,653	\$10,448	\$3,205	77%	\$1,916	\$1,502	\$414	78%
622B1 ITSD Asset Broker	\$1,550	\$1,974	-\$424	127%	\$3,100	\$3,949	(\$849)	127%	\$442	\$564	(\$122)	128%
62304 Postage & Mailing	\$22,752	\$69	\$22,683	0%	\$17,442	\$2,194	\$15,248	13%	\$17,128	\$0	\$17,128	0%
62307 Messenger Services - D Of A	\$193	\$193	\$0	100%	\$386	\$386	(\$0)	100%	\$55	\$55	(\$0)	100%
62319 Cellular Phones	\$246	\$203	\$43	83%	\$708	\$619	\$89	87%	\$94	\$82	\$12	87%
623B0 ITSD Voice Services	\$2,913	\$1,267	\$1,646	43%	\$4,319	\$2,426	\$1,893	56%	\$617	\$347	\$270	56%
623B2 ITSD Network Services	\$1,183	\$2,300	-\$1,117	194%	\$2,366	\$4,601	(\$2,235)	194%	\$338	\$657	(\$319)	194%
623B4 ITSD Long Distance Services	\$350	\$168	\$182	48%	\$700	\$336	\$364	48%	\$100	\$48	\$52	48%
62401 In-State Personal Car Mileage	\$0	\$30	-\$30	>100%	\$0	\$23	(\$23)	>100%	\$0	\$3	(\$3)	>100%
62404 In-State State Motor Pool	\$123	\$0	\$123	0%	\$2,775	\$637	\$2,138	23%	\$225	\$66	\$159	29%
62405 In-State Other	\$108	\$7	\$101	6%	\$100	\$3	\$97	3%	\$100	\$0	\$100	0%
62407 In-State Meals	\$352	\$5	\$347	1%	\$1,507	\$5	\$1,502	0%	\$103	\$1	\$102	1%
62408 In-State Lodging	\$545	\$14	\$531	3%	\$8,502	\$695	\$7,807	8%	\$333	\$67	\$266	20%
62410 In-State Meals Overnight	\$133	\$9	\$124	7%	\$2,473	\$213	\$2,260	9%	\$126	\$10	\$116	8%
62412 Out-Of-State Commercial Trans	\$3,410	\$774	\$2,636	23%	\$168	\$0	\$168	0%	\$24	\$0	\$24	0%
62415 Out-Of-State Other	\$367	\$27	\$340	7%	\$33	\$0	\$33	0%	\$5	\$0	\$5	0%
62418 Out-Of-State Lodging	\$4,888	\$2,185	\$2,703	45%	\$350	\$0	\$350	0%	\$50	\$0	\$50	0%
62430 Out-Of-State Meals-Overnight	\$869	\$227	\$642	26%	\$57	\$45	\$12	79%	\$8	\$3	\$5	40%
62497 Non-Employee In-State Lodging	\$864	\$420	\$444	49%								
62498 Non-employee travel	\$1,342	\$801	\$541	60%								
62516 Meeting Rooms	\$0	\$129	-\$129	>100%	\$1,200	\$0	\$1,200	0%				
62528 Rent-Non Dept of Admin	\$21,499	\$21,498	\$1	100%	\$42,997	\$42,996	\$1	100%	\$6,142	\$6,165	(\$23)	100%
62530 Rent/MPERA Staff Parking	\$977	\$939	\$38	96%	\$1,953	\$1,878	\$75	96%	\$279	\$246	\$33	88%
62701 Buildings & Grounds	\$70	\$37	\$33	52%	\$140	\$73	\$67	52%	\$20	\$10	\$10	52%
62704 Office Equipment	\$175	\$114	\$61	65%	\$350	\$227	\$123	65%	\$50	\$32	\$18	65%
62801 Dues	\$1,452	\$807	\$645	56%	\$28	\$0	\$28	0%	\$4	\$0	\$4	0%
62802 Subscriptions	\$148	\$99	\$49	67%								
62809 Education/Training Costs	\$2,532	\$340	\$2,192	13%	\$5,064	\$656	\$4,408	13%	\$722	\$94	\$628	13%
62817 Meetings/Conference Costs	\$1,339	\$1,846	-\$507	138%	\$4,303	\$18	\$4,286	0%	\$499	\$3	\$497	1%
62827 Indirect/Administrative Costs	\$2,004	\$2,686	-\$682	134%	\$4,009	\$5,372	(\$1,363)	134%	\$573	\$767	(\$194)	134%
62888 Statewide Indirect Costs	\$6,316	\$4,844	\$1,472	77%	\$12,633	\$9,688	\$2,945	77%	\$1,805	\$1,384	\$421	77%
<b>Grand Total</b>	<b>\$455,070</b>	<b>\$334,009</b>	<b>\$121,061</b>	<b>73%</b>	<b>\$670,200</b>	<b>\$314,266</b>	<b>\$355,934</b>	<b>47%</b>	<b>\$122,159</b>	<b>\$37,294</b>	<b>\$84,865</b>	<b>31%</b>

Carry Over Remaining from FY2015

>100%- these items were not budgeted in approved board budget



MT Public Employee Retirement FY16 (Jul-Jun)	Total Sum of Standard Budget				Explanation For Difference
	Standard Budget	Actuals	Balance	% Expend	
<b>Personal Services</b>	<b>\$4,052,388</b>	<b>\$3,758,748</b>	<b>\$293,640</b>	<b>93%</b>	
<b>Operating Expenses</b>	<b>\$6,548,969</b>	<b>\$3,330,267</b>	<b>\$3,218,702</b>	<b>51%</b>	
62102 Consult & Prof Services	\$3,588,949	\$957,606	\$2,631,343	27%	Major vendors: Buck, Ice Miller, Cheiron, Sagitec, Ventera; More going to development costs for MPERATIV in FY16
62104 Insurance & Bonds-Fixed Costs	\$13,540	\$12,216	\$1,324	90%	This is paid once a year
62108 Legal Fees & Court Costs	\$106,125	\$97,973	\$24,502	92%	
62113 Warrant Writing Services	\$64,777	\$67,042	(\$2,265)	103%	This is our warrant writing costs
62114 HRIS Service Fees	\$9,227	\$9,225	\$2	100%	Human Resource Information Fees - Paid through 4th Quarter
62114A Workers' Comp Program Fees	\$1,161	\$1,160	\$1	100%	Paid through 4th Quarter
62116 Medical Services	\$32,071	\$6,325	\$25,746	20%	
62122 Audit Fees	\$80,429	\$142,408	(\$61,979)	177%	LAD budgets every biennium for normal audit costs, but costs can be allocated differently between the two years. They have billed us for \$102,866 of the \$104,858 budgeted. GASB68 audit is budgeted for \$28,000 for the fiscal year but actual costs were \$39,541.54 which included amounts for FY15.
62136 IT Consult & Prof Services	\$148,000	\$122,470	\$25,530	83%	Amdec; Computer Services
62148 SABHRS Administrative Costs	\$194,550	\$194,550	\$0	100%	Paid through 4th Quarter
62160 Background Checks	\$150	\$195	(\$45)	130%	Temps on hour limitation which causes increase in new temps.
62165 Temporary Services	\$91,248	\$73,242	\$18,006	80%	Scanning paper documents to go paperless
62185 P and G Laser Printing	\$17,040	\$12,580	\$4,460	74%	
62186A Recycling	\$2,104	\$1,260	\$844	60%	We had the vault clean out and shredding.
62187 Records Storage	\$21,608	\$5,603	\$16,005	26%	
62190 Printing/Pub & Graphics	\$179,524	\$23,322	\$156,202	13%	Delay of go-live until July 11th delayed the printing of all correspondence from new system until FY17
62191 Printing/Other Provider	\$400	\$641	(\$241)	160%	Actuarial Presentation to BOI & Business Cards
62193 Photocopy Pool Services	\$6,240	\$6,185	\$55	99%	
621B1 ITSD Storage Hosting Services	\$66,474	\$39,866	\$26,608	60%	
621B2 ITSD Server Hosting Services	\$37,254	\$52,250	(\$14,996)	140%	Needed additional space compared to projection
621B4 ITSD Application Hosting Servi	\$609,303	\$507,337	\$101,966	83%	Budget based on projected usage of legacy and new system. Extension of project kept hosting costs within project instead of IT
621B5 ITSD EMail Services	\$6,933	\$3,902	\$3,031	56%	
621B8 ITSD Operational Support Servi	\$16,183	\$20,547	(\$4,364)	127%	Extension of project caused continued need for legacy support
621B9 ITSD Database Hosting Services	\$54,222	\$11,940	\$42,282	22%	
621C5 ITSD Enterprise Services	\$24,000	\$61,181	(\$37,181)	255%	Fixed rate costs should have been based on active directory accounts, instead it was based on the project. We expected this amount to double.
621C6 ITSD Professional Services	\$8,000	\$132,728	(\$124,728)	1659%	SITSD help to replace Ventera work in the project
621C8 ITSD Equipment Hosting Service	\$3,128	\$1,584	\$1,544	51%	
62205 Food	\$5,458	\$1,799	\$3,659	33%	
62220 Forms/Non-State Provider	\$0	\$16	(\$16)	>100%	Tax Forms for VFCA1099-misc
62225 Books & Reference Materials	\$6,361	\$4,752	\$1,610	75%	
62236 Ofc Supplies/E-Market	\$12,000	\$8,089	\$3,911	67%	
62238 Minor Equipment-Office Equip	\$10,900	\$8,866	\$2,034	81%	Stand up desks ordered at beginning of year
62241 Office Sup/Minor Equip-NonStat	\$4,818	\$953	\$3,865	20%	
62245 Computer Hardware	\$176,633	\$79,874	\$96,759	45%	Upgrade of internal servers which was postponed due to IT convergence
622B1 ITSD Asset Broker	\$22,140	\$28,204	(\$6,064)	127%	Oracle agreement added which wasn't expected.
62304 Postage & Mailing	\$212,733	\$74,497	\$138,236	35%	Fewer expenses due to extension of go live date.
62307 Messenger Services - D Of A	\$2,758	\$2,758	\$0	100%	This is paid once a year
62319 Cellular Phones	\$3,755	\$3,138	\$617	84%	
623B0 ITSD Voice Services	\$40,260	\$18,004	\$22,256	45%	
623B2 ITSD Network Services	\$20,875	\$33,807	(\$12,932)	162%	ITSD started charging an unbudgeted Helena Campus expense
623B4 ITSD Long Distance Services	\$5,000	\$2,400	\$2,600	48%	
62401 In-State Personal Car Mileage	\$0	\$347	(\$347)	>100%	Staff approved personal car travel
62404 In-State State Motor Pool	\$8,480	\$1,699	\$6,781	20%	
62405 In-State Other	\$700	\$81	\$619	12%	
62407 In-State Meals	\$3,496	\$353	\$3,143	10%	
62408 In-State Lodging	\$24,440	\$9,295	\$15,145	38%	
62410 In-State Meals Overnight	\$6,095	\$1,931	\$4,165	32%	
62412 Out-Of-State Commercial Trans	\$18,170	\$8,401	\$9,769	46%	
62415 Out-Of-State Other	\$2,090	\$265	\$1,826	13%	
62418 Out-Of-State Lodging	\$24,215	\$13,679	\$10,536	56%	
62430 Out-Of-State Meals-Overnight	\$4,632	\$1,487	\$3,145	32%	
62497 Non-Employee In-State Lodging	\$3,444	\$1,227	\$2,217	36%	
62498 Non-employee travel	\$12,856	\$3,949	\$8,907	31%	Board costs
62516 Meeting Rooms	\$4,188	\$579	\$3,609	14%	
62528 Rent-Non Dept of Admin	\$307,124	\$307,134	(\$10)	100%	Paid through June
62530 Rent/MPERA Staff Parking	\$13,951	\$13,391	\$560	96%	Paid through June
62701 Buildings & Grounds	\$1,000	\$649	\$352	65%	Burdicks repairs locks on doors
62704 Office Equipment	\$2,500	\$1,623	\$877	65%	
62801 Dues	\$11,875	\$6,940	\$4,935	58%	
62802 Subscriptions	\$1,844	\$1,239	\$605	67%	
62809 Education/Training Costs	\$54,166	\$4,833	\$49,333	9%	Employees not taking advantage of the allotted education amounts
62817 Meetings/Conference Costs	\$18,505	\$11,100	\$7,405	60%	
62827 Indirect/Administrative Costs	\$28,633	\$38,374	\$556,139	134%	Personnel Unit Fees -incorrect estimate provided in June
62888 Statewide Indirect Costs	\$90,233	\$69,200	\$21,033	77%	
<b>Grand Total</b>	<b>\$10,601,357</b>	<b>\$7,089,015</b>	<b>\$3,512,342</b>	<b>67%</b>	
Carry Over Remaining from FY2015					
>100%- these items were not budgeted in approved board budget					