

**DEPARTMENT OF LIVESTOCK
STATE SPECIAL REVENUE COMPARISON FY 2016**

		Total FY 2014 Received	Total FY2015 Received	FY 2015 as of February 28, 2015	FY 2016 as of February 29, 2016	Difference February 29, FY15 & FY16	Budgeted Revenue FY 2016
Fund	Description						
02425 Brands							
	New Brands & Transfers	\$ 80,482	\$ 122,567	\$ 104,655	\$ 108,212	\$ 3,557	\$ 161,000
	Re-Recorded Brands	464,704	464,704	464,704	464,704	-	464,704
	Security Interest Filing Fee	37,586	56,947	50,216	40,322	(9,894)	48,000
	Livestock Dealers License	5,335	95,286	10,292	9,687	(605)	45,000
	Local Inspections	267,535	316,447	182,595	220,051	37,456	267,533
	Market Inspection Fees	1,112,065	1,275,216	880,494	1,109,386	228,892	1,394,467
	Other Revenues	102,677	150,564	36,451	55,664	19,212	104,615
	Total Brands Division Revenue	\$ 2,070,384	\$ 2,481,731	\$ 1,729,407	\$ 2,008,026	\$ 278,619	\$ 2,485,319
02426 Per Capita							
	Livestock Taxes - Other	\$ 4,383,565	\$ 4,467,907	\$ 4,447,352	\$ 4,472,796	\$ 25,444	\$ 4,555,000
	Non Federal Indirect Cost Recovery	98,708	99,983	58,323	90,946	32,623	95,000
	Federal Indirect Cost Recovery	112,012	194,537	66,957	133,876	66,919	95,000
	Other Revenues	4,510	3,169	11,436	1,756	(9,679)	11,822
	Total Per Capita Fee Revenue	\$ 4,598,795	\$ 4,765,596	\$ 4,584,068	\$ 4,699,374	\$ 115,307	\$ 4,756,822
02427 Animal Health							
	Laboratory Fees	\$ 997,345	\$ 1,028,879	\$ 539,384	\$ 543,531	\$ 4,147	\$ 1,037,000
	Books	8,328	12,824	9,039	10,195	1,156	-
	Other Revenues	20,663	36,292	12,547	17,941	5,393	48,630
	Total Animal Health Revenue	\$ 1,026,336	\$ 1,077,995	\$ 560,970	\$ 571,667	\$ 10,696	\$ 1,085,630
02701 Milk Inspection							
	Inspectors Assessment	\$ 384,167	398,463	\$ 261,682	\$ 249,654	\$ (12,028)	\$ 555,000
	Total Milk Inspection	\$ 384,167	\$ 398,463	\$ 261,682	\$ 249,654	\$ (12,028)	\$ 555,000
	Combined Grand Total Revenue	\$ 8,079,682	\$ 8,723,785	\$ 7,136,127	\$ 7,528,720	\$ 392,594	\$ 8,882,771

Laboratory fee revenue is recorded in the month that statements are mailed to customers. This leads to revenues being recorded in the financial statements a month after they are earned. Accordingly, the revenue for laboratory fees in the amount of \$543,531 are for the period ending January 2016. At fiscal year end, however, revenues earned in June will be recorded in FY 2016.

FY 2015 revenue for New Brands and Transfers (NBT) includes an adjustment made in October 2014 to correct deferred revenue balance for prior years. This action recorded revenues in FY 2015 that should have been reported in FY 2014. NBT revenue is now being reconciled and amortized monthly and revenue recognized timely.

FY 2015 revenue for Security Interest Filing Fees (SIFF) includes an adjustment made in October 2014 to correct deferred revenue balance for prior years. SIFF revenue is now being reconciled and amortized monthly and revenue recognized timely.

The department has collected \$2,253,138 of the 2016 reporting period per capita fees as of February 29, 2016. The 2016 reporting period per capita fee is not available to spend in FY 2016 and has been set aside as unearned revenue until FY 2017. This amount is not included in the above report.