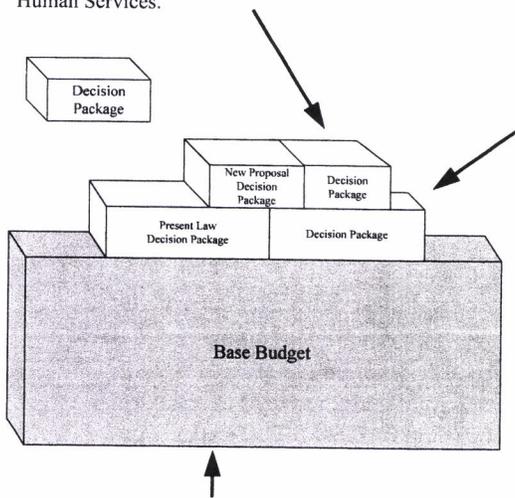


The Three Budget Building Blocks

3 - **New proposals** are defined in statute as "requests to provide new non-mandated services, to change program services, to eliminate existing services, or to change sources of funding." Any proposal that is not based upon the existence of constitutional or statutory requirements is a new proposal.

In most agencies, major changes are included in new proposals. However, in other agencies present law adjustments are often the heart of changes in budget and policy issues, such as Corrections, Transportation, and Public Health and Human Services.



1 - For the **base budget**, the legislature generally uses adjusted expenditures made during the last fully-completed year as a starting point for the next biennium's budget. Total expenditures are adjusted to remove items that are inappropriate for consideration as expenditures for on-going functions. Hence, "adjusted" base differs from "actual" base, consisting of total expenditures. Among the items removed from the base are statutory appropriations, budget amendments, funds transferred from other agencies, and one-time expenditures.

2 - **Present law** base is defined in statute as "that level of funding needed under present law to maintain operations and services at the level authorized by the previous legislature, including but not limited to:

- 1) changes resulting from legally mandated workload, caseload, or enrollment increases or decreases;
- 2) changes in funding requirements resulting from constitutional or statutory schedules or formulas;
- 3) inflationary or deflationary adjustments; and
- 4) elimination of nonrecurring appropriations.

These changes or adjustments are called "present law adjustments".

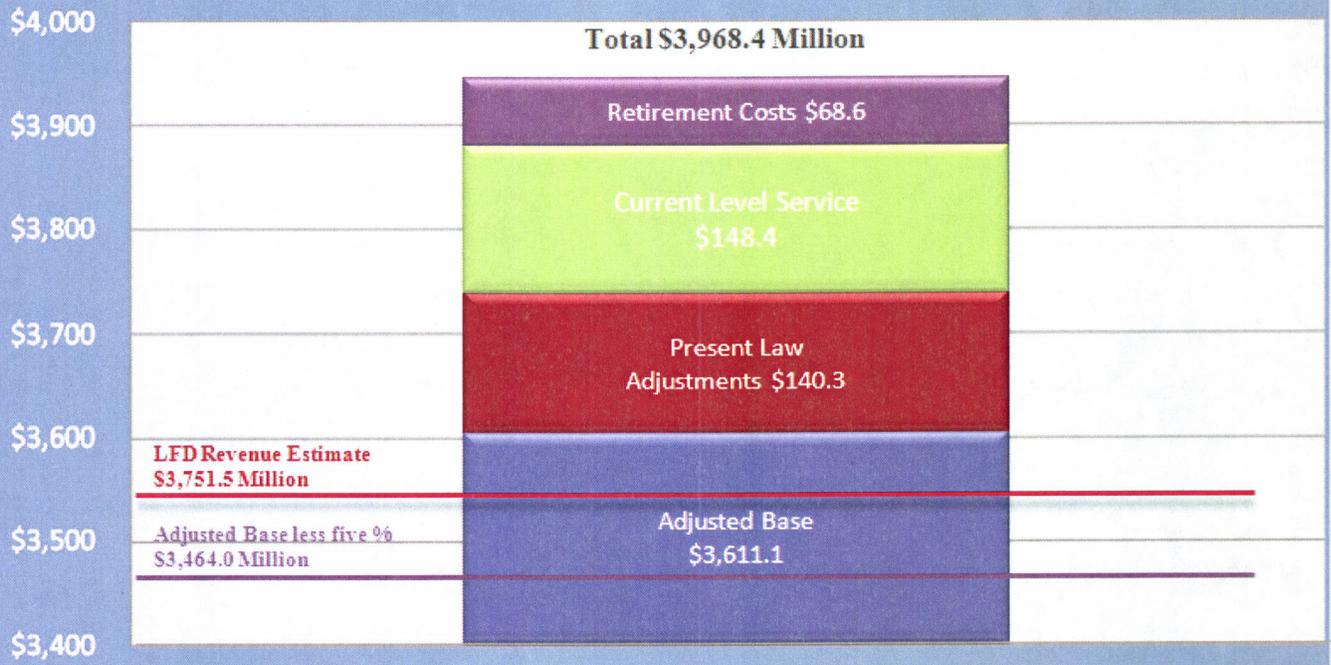
**Legislative
Fiscal Division**



General Fund Revenue History by Revenue Source (In Millions)

Source of Revenue	Actual FY1996	Actual FY1997	Actual FY1998	Actual FY1999	Actual FY2000	Actual FY2001	Actual FY2002	Actual FY2003	Actual FY2004	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010
Individual Income Tax	383.083	406.267	444.161	483.032	516.262	556.015	517.568	535.831	605.348	706.235	768.922	827.145	866.659	815.138	717.834
Property Tax	204.083	209.284	202.350	202.775	194.196	180.050	169.339	171.680	169.531	167.270	177.639	190.982	205.044	217.042	222.510
Corporation Tax	66.085	71.291	69.725	80.142	90.683	103.670	68.173	44.138	67.723	98.214	153.675	177.504	160.342	166.355	87.901
Vehicle Tax	14.606	15.588	10.778	11.053	11.716	12.548	100.399	103.538	114.330	110.772	113.314	116.475	112.488	104.678	103.862
Oil Severance Tax	10.666	13.283	9.120	7.506	11.363	25.792	12.902	29.086	41.324	62.626	92.563	96.335	149.994	100.491	95.491
Insurance Tax	26.133	25.342	36.813	38.137	39.334	42.298	47.291	50.810	56.533	57.308	58.795	61.074	64.004	50.038	54.892
Video Gaming Tax	10.666	11.073	12.256	12.559	13.851	20.891	43.666	45.794	50.749	53.361	57.277	60.641	63.134	62.458	52.396
Cigarette Tax	8.982	9.196	9.544	8.823	8.464	8.285	7.887	12.576	36.002	35.117	34.573	35.830	36.004	34.320	32.218
TCA Interest Earnings	16.294	14.925	18.247	17.920	16.088	21.532	12.414	6.366	6.393	10.047	18.631	33.951	30.783	15.507	2.692
Coal Trust Interest Earnings	41.532	39.553	40.746	16.698	39.195	37.660	37.605	36.298	34.907	36.752	31.106	32.335	28.855	26.958	26.914
U.S. Mineral Leasing	24.959	19.161	22.241	17.650	19.243	31.008	19.772	25.990	28.736	27.294	29.304	28.221	36.389	31.573	30.288
Retail Telecom Excise Tax	-	-	-	-	6.366	18.838	19.594	20.805	20.890	21.144	21.209	21.066	22.350	22.250	23.523
All Other Revenue	14.001	15.822	25.428	34.096	20.488	51.822	43.216	42.440	30.242	34.722	31.839	19.085	38.434	31.923	35.360
Liquor Excise Tax	7.203	6.107	6.412	6.666	7.172	7.343	9.514	10.442	10.718	11.468	12.709	13.982	14.925	12.651	15.626
Lodging Facilities Sales Tax	-	-	-	-	-	-	-	2.271	9.279	10.201	10.679	12.916	13.390	12.477	12.331
Lottery Profits	7.859	6.553	6.564	6.780	5.841	6.137	7.467	7.453	8.116	6.223	9.110	11.420	11.029	10.136	10.631
Coal Severance Tax	9.714	10.111	8.849	9.284	9.502	8.663	8.469	9.722	8.643	10.312	9.597	10.919	11.894	13.028	10.322
Institution Reimbursements	16.142	11.158	10.335	11.136	11.345	13.554	14.283	13.043	18.110	12.509	12.728	10.669	15.335	14.101	22.000
Metal Mines Tax	4.026	2.696	2.307	3.306	2.703	3.417	3.329	4.586	3.232	5.264	7.028	8.991	10.774	5.993	6.541
Liquor Profits	6.300	4.675	5.400	6.000	5.900	5.900	5.600	6.000	6.500	6.650	7.450	8.200	8.775	7.250	9.000
Investment Licenses	3.344	3.710	4.086	4.413	5.390	5.889	4.992	5.142	4.834	5.192	5.584	6.095	6.514	6.461	6.225
Nursing Facilities Fee	6.580	6.572	6.200	5.713	6.055	5.656	5.918	5.860	5.916	5.913	5.712	5.717	5.610	5.469	5.300
Public Contractor's Tax	1.621	1.964	2.291	3.320	2.162	0.792	3.267	3.082	2.120	1.411	4.275	5.567	5.063	5.930	6.969
Tobacco Tax	1.560	1.682	1.779	1.791	2.017	2.048	2.183	2.305	3.562	4.024	4.360	4.670	4.699	4.990	5.334
Drivers License Fee	2.574	2.954	2.828	3.234	2.333	1.896	2.580	2.119	3.021	3.373	3.836	4.611	3.866	3.478	4.156
Electrical Energy Tax	3.520	3.849	4.402	4.618	4.829	4.058	4.197	4.130	4.661	4.074	4.645	4.564	5.179	4.825	4.713
Highway Patrol Fines	3.374	3.644	3.801	3.759	4.028	3.981	4.062	4.110	4.084	4.293	4.316	4.155	4.049	4.180	4.646
Wholesale Energy Trans Tax	-	-	-	-	1.895	3.503	2.906	3.532	3.293	3.370	3.813	3.651	3.856	3.865	3.556
Beer Tax	1.356	1.357	0.358	0.374	0.370	0.385	2.784	2.771	2.897	2.937	2.908	3.034	3.124	3.115	3.032
Rental Car Sales Tax	-	-	-	-	-	-	-	-	2.486	2.566	2.755	2.976	3.157	2.904	2.807
Tobacco Settlement	-	-	-	-	34.804	15.989	18.647	18.700	2.934	2.978	2.734	2.861	3.808	4.128	3.469
Wine Tax	0.846	0.887	0.930	0.965	1.017	1.033	1.232	1.340	1.423	1.503	1.624	1.775	1.829	1.936	1.933
Railroad Car Tax	0.780	6.309	2.054	2.074	2.101	1.556	1.490	1.484	1.568	1.604	1.667	1.615	2.064	2.099	2.579
Inheritance Tax	15.404	14.562	15.727	18.302	19.039	20.286	13.816	13.306	11.431	4.191	1.773	0.839	0.122	0.217	0.091
Common School Interest and Income	42.032	39.539	41.130	41.433	44.296	46.846	48.938	-	-	-	-	-	-	-	-
Long Range Bond Excess	2.157	1.410	1.746	0.386	0.101	-	-	-	-	-	-	-	-	-	-
Telephone Tax	5.712	6.045	5.773	6.037	3.491	0.133	0.212	0.033	0.029	0.032	0.017	-	-	-	-
Total General Fund Revenue	\$963.193	\$986.570	\$1,034.382	\$1,069.982	\$1,163.638	\$1,269.472	\$1,265.713	\$1,246.381	\$1,381.565	\$1,530.949	\$1,708.166	\$1,829.872	\$1,953.540	\$1,807.968	\$1,627.145

2013 Biennium General Fund Budget



As of March 2010. Numbers are subject to change.

5% Base Budget Reduction Form

17-7-111-3(f)

AGENCY CODE & NAME: **5201 Fish, Wildlife and Parks**

		Minimum Requirement		
		General Fund	State Special Revenue Fund	
TARGETED REDUCTION TO EQUAL 5% OF CURRENT BASE BUDGET			\$ 282,504	
Priority	SERVICE(S) TO BE ELIMINATED OR REDUCED	General Fund Annual Savings	State Special Revenue Annual Savings	THE CONSEQUENCES OR IMPACTS OF THE PROPOSED <i>ELIMINATION</i> OR <i>REDUCTION</i> :
1	Technology Services -- Parks Miscellaneous		\$ 1,243	The Parks Division will have to manage without these computers or redirect funds to cover costs.
2	Enforcement -- Snowmobile Fuel Tax		\$ 1,372	The intent of the snowmobile program is to provide information to participants in the safe and ethical operation of snowmobiles. Fewer dollars would result in a reduction of warden patrols and direct contact with snowmobile constituents.
3	Enforcement -- Parks Miscellaneous		\$ 10,078	Reducing the operations used to conduct compliance patrols in state parks would result in fewer law enforcement patrols, which may result in increased violations of park rules and regulations, vandalism, and visitor or staff safety issues.
4	Enforcement -- Motorboat Certification		\$ 3,707	Reducing the operations used to conduct boating and water safety compliance patrols would result in fewer high-visibility game warden patrols on Montana's waters, which may result in increased violations of boat registration compliance, required equipment, and safe and lawful operations.
5	Enforcement -- FAS Vehicle Registration		\$ 1,090	Reducing the funding used to conduct compliance patrols in FAS would result in fewer law enforcement patrols, which may result in increased violations of rules and regulations, vandalism, and visitor or staff safety related issues.
6	Enforcement -- TLMD Trust Administration		\$ 7,338	Reductions would produce a direct impact on constituents as law enforcement related calls may be followed up at a later time or by phone rather than personal contact. Failure to respond effectively or efficiently creates decreased public satisfaction or support of agency programs.
7	Parks -- OHV Fuel Tax (trails and education)		\$ 3,614	The impacts of the proposed reduction would result in reduced grants to clubs and agencies for ATV trail maintenance and safety projects statewide. Reductions in operations for safety and education will decrease the effectiveness of public outreach on OHV safety and ethics.
8	Parks -- Snowmobile Fuel Tax (trails and education)		\$ 28,139	This reduction will not significantly impact operations but will mean reduced spending for operations such as supplies and materials that are normally used in the maintenance and repair of facilities. Minor scheduled maintenance will have to be delayed to a later time as a result.
9	Parks -- Motorboat Certification		\$ 899	This reduction will not significantly impact operations but will mean reduced spending for operations such as supplies and materials that are normally used in the maintenance and repair of facilities. Minor scheduled maintenance will have to be delayed to a later time as a result.
10	Parks -- Parks Miscellaneous and Motorboat Fuel Tax		\$ 222,298	The park system voluntarily cut budgets (operations and personal services) by 5% in FY2010. In the 2007 legislative session, state parks was directed to purchase lands for additional parks -- four parks were purchased but no additional operation funds were provided for these new sites. This proposed reduction, on top of those changes, will have significant consequences to staff that provide, fee compliance, visitor assistance and basic maintenance efforts such as weed control, toilet cleaning and public safety. This may result in increased visitor complaints from residents and non-residents. Additionally, a reduction in facility maintenance would translate into higher costs in the future to catch up on maintenance of park buildings and grounds including tasks such as weed control, fencing, and scheduled repair and maintenance.
11	Parks -- FAS Vehicle Registration		\$ 2,727	FAS program funding is already at a critical stage with not enough staff or operations to cover all needs. This reduction will reduce some maintenance tasks but not significantly.
	TOTAL SAVINGS	\$ -	\$ 282,505	
	DIFFERENCE	0	-1	

5% Base Budget Reduction Form
17-7-111-3(f)

AGENCY CODE & NAME: 5301 Department of Environmental Quality
WORK IN PROGRESS!!!

	Minimum Requirement		
	General Fund	State Special Revenue Fund	
TARGETED REDUCTION TO EQUAL 5% OF CURRENT BASE BUDGET			
Priority	General Fund Annual Savings	State Special Revenue Annual Savings	THE CONSEQUENCES OR IMPACTS OF THE PROPOSED <i>ELIMINATION OR REDUCTION</i> :
SERVICE(S) TO BE ELIMINATED OR REDUCED			
1	NP 55400 Program 10 4% Personal Services General Fund Reduction (Central Services)	\$16,388	This position has been vacant for some time. While it had use during 2011 biennium, it will not be needed in 2013 biennium.
2	Additional General Fund reduction tied to elimination of the remaining expenses of FTE in NP 55400 (Central Services)	\$57,022	Will Slow Environmental Impact Statement (EIS) Process
3	NP4000 4% Personal Services General Fund Reduction (PPA)	\$57,978	Loss of subject matter expert (SME) for Coal Bed Methane issues (technical expertise for lawsuit in Wyoming). Duties fall upon other staff.
4	Additional General Fund reduction identified in NP 4000 (PPA)	\$55,432	Loss of subject matter expert (SME) for Coal Bed Methane issues (technical expertise for lawsuit in Wyoming). Duties fall upon other staff.
5	Participation in energy planning activities and distribution of information on energy efficiency. (PPA)	\$23,010	Reduced participation in state, regional and national energy planning; reduced outreach activities on energy efficiency.
6	Contracts for energy audits and retrofits of institutional buildings (PPA)		\$16,761 Fewer audits and incentives to increase energy efficiency
7	Reduce Operating Expenditures (Enforcement)	\$31,772	\$31,713 Formal enforcement work will be prioritized above citizen complaint investigations, reducing the quality and quantity of investigations into citizen complaints about environmental problems. Travel to violation sites and the number of samples collected to document violations will be reduced. Legal fees will be reduced which may have an adverse effect on the program's ability to pay for legal services associated with contested enforcement cases. A reduction in medical exams will prevent some staff from performing inspections, and the elimination of the Billings Office leased vehicle will further reduce investigations of citizen complaints, especially in Eastern Montana. Computer hardware will be reduced by keeping computers past their recommended lifespan. Postage and mailing costs will be reduced which will require a reduction in certified mailings resulting in an inability to document receipt of legal documents. Cuts to education and training will hinder the effectiveness of staff to keep current on new enforcement methods and processes. Operating and Personal Services Indirect amounts are also reduced.
8	Reduce Operating Expenditures that provide Consulting and Professional Services to Agriculture and Groundwater Activities (Remediation Division)	\$	430 This reduction in consulting and professional services would result in a reduction of the cleanup of petroleum contaminated sites.
9	Reduce Operating Expenditures that provide Consulting and Professional Services to petroleum contaminated sites. (Remediation Division)	\$	654 This reduction in consulting and professional services would result in a reduction of the number of environmental samples collected and analyzed for the investigation of properties contaminated agricultural properties.

10 PCD Administration	\$	561	\$	1,456	Impacts would include the inability of the division administrator to meet with constituents, legislators and citizens, which would result in reduced customer service and satisfaction.
11 Air Resources Management Bureau (ARMB)	\$	5,625	\$	180,321	The general fund reduction limits our FTE's time working specific monitoring activities that are supported by general fund. The impact of cutting ARMB's state special authority would have the following consequences: Reduction in county contracts would limit county personnel in performing fee-related activities for ARMB, which are to complete compliance assistance, prepare reports, and/or perform other state-required duties. Reduction in IT contracts would restrict ARMB's ability to run programs efficiently through the collection and transfer of data. It would also result in the inability to improve basic manual operations that could otherwise be automated through computerized systems. Reduced budget would decrease staff's ability to attend essential training necessary to job performance on new federal rules and requirements. Stakeholder outreach would be reduced, resulting in decreased compliance assistance to the regulated community and reduced customer service to the public. ARMB would have to eliminate certain equipment replacements necessary to monitor current air quality and trends. ARMB would also be forced to limit office supply purchases necessary to perform daily activities.
12 Industrial and Energy Minerals Bureau (IEMB)	\$	3,148	\$	61,603	In the coal program, database/workflow contracts-reduce the program's ability to complete e-permitting development work for coal mines to be able to submit application, reports, correspondence, etc. electronically through a database and workflow system. Impacts would include the inability of staff to assist the regulated community and citizens, and result in reduced customer service and satisfaction since it will take much longer to process permits. In the opencut program, reduced travel would limit the number of inspections performed that assure compliance with permit conditions, the ability for staff to attend training essential to job performance and requirements, and the ability for staff to travel to meetings as requested by the regulated community and citizens. Impacts would include the inability of staff to assist the regulated community and citizens, and result in reduced customer service and satisfaction.
13 Environmental Management Bureau (EMB)	\$	23,375	\$	70,632	The general fund reduction (water sampling, re-vegetation, monitoring, permitting, compliance, permitting) will result in reduced customer service and public protection from overall reductions in site visits and general slower response time. Permitting and other services to mine constituents will be impacted by delay in services. Environmental consulting and contracting will see a reduction in both the Major Facility Siting Act (Energy) and Hard rock permitting (Mining).
14 Public Water and Subdivisions Bureau (PWS)	\$	34,565	\$	85,467	Reduction in availability of training for water system operators to meet continuing education requirements for operator certification. Reduced level of technical assistance to water treatment and distribution system operators and public water systems. Counties will lose funding provided through sanitary survey contracts with DEQ. PWS Program staff will be responsible for conducting the surveys. PWS and subdivision plan reviews will take longer to complete.
15 Water Protection Bureau (WPB)	\$	3,368	\$	85,957	Failure to have adequate staff that are needed to maintain core program requirement. Personal staff shortage will result in delayed permit and renewal issuances which may increase the backlog of permit issuance.
16 Waste Underground and Tank Management Bureau (WUTMB)	\$	13,982	\$	146,938	Reduced field presence for inspections, regulation and compliance assistance/monitoring potentially leading to increased risks to human health, environmental degradation and lack of program support for enforcement violations; contractual services for the development of online permit application systems, as well as database conversion/enhancements resulting in less field presence as well as less efficient reporting required by the federal Resource Conservation & Recovery Act (RCRA); lastly, potential reduction in abandoned vehicle reimbursements to towing businesses for the removal of abandoned vehicles from Montana roadways.
TOTAL SAVINGS	\$	326,226	\$	681,932	

5% Base Budget Reduction Form

17-7-111-3(f)

AGENCY CODE & NAME: Department of Natural Resources and Conservation

	Minimum Requirement		
	General Fund	Special Revenue	
TARGETED REDUCTION TO EQUAL 5% OF CURRENT BASE BUDGET	\$ 1,087,238	\$ 919,716	
1 Prog 23-1 FTE & Operating Cost Reductions	\$ 69,326	\$ 140,049	<p>Reductions to operations, such as travel, contracted services, equipment purchases, reductions of a position in the division, reduction in the award of grants to local government entities would result in less technical and financial service to projects and communities. The project oversight would be delayed and may not take place. Projects may not move forward and in communities with health and safety issues may not be completed.</p> <p>1. The Grass Commission would have to reduce their administrative costs, such as travel and perhaps cut back the hours of the executive secretary. Services to ranchers and permit fees will be reduced. Due to location of districts, board members travel long distances. There is litigation pending at this time, which may take up large parts of the budget. Public land grazing is in a crisis situation for the permittees.</p> <p>2) The river councils and watershed groups would reduce work in administrative support and board member travel to accommodate the reduction. The council may not be able to access their federal funds.</p> <p>3) A reduction to the North Central Montana and Dry Prairie and Dry Red Regional Water Authorities would impact the authorities' ability to work with the U.S. Congress for completion of authorization of the project as well as appropriations for construction of the Water Systems.</p> <p>4) Salinity control would have to reduce their operations and field work.</p> <p>5) Conservation Districts would have to reduce their field work and it may take more time to approve permits.</p> <p>6) Montana Rural Water would have to reduce their work with staff working in the field.</p>
2 Prog 24-1 4% Permanent Personal Services Reduction	\$ 252,262	\$ 15,701	<p>Personal service savings of \$252,262 in FY12 and \$252,011 in FY13 in general fund and over \$15,701 in FY12 and \$15,892 in FY13 in state special revenue funds as a result of permanently eliminating 3.45 FTE in combination with the general funds associated with 1.5 positions transferred to the Water Court.</p>
3 Prog 24-2 Transfer FTE to Water Court		\$ 90,250	<p>The transfer is part of the resource allocation plan between the DNRC and the Water Court in planning for the sunset of the HB22 Adjudication Program in 2020.</p>

4	Prog 24-3 Operating budget reduction	\$	135,345	\$	-	May impact staff workload and result in some services cuts. Work units will have very little unrestricted funds for field supplies, travel for field work, training or minor equipment. In addition, the replacement of computers will be delayed.
5	Prog 25-1 FTE & Operating Cost Reductions	\$	25,824	\$	-	The RWRCC is due to sunset July 1, 2013. There is substantial work remaining with the Confederated Salish & Kootenai Tribes (CSKT) government on state water compact negotiations. There is also work to be done on several federal agency compacts. Loss of the technical FTE adversely affects the ability of the Commission to meet targets prior to the sunset. An implementation bureau of the Compact FTE is proposed to continue Congressional work and state negotiations as necessary. The FTE and their associated costs would move to the Water Resources Division.
6	Prog 35-01-1 Reduce GF personal services by 4% of appropriated budget.	\$	281,469	\$	-	<ul style="list-style-type: none"> • Potential reduction in the capability of the DNRC to suppress wildfires during initial attack. This may affect DNRC's ability to meet the program goal of suppressing 95% of all Direct Protection fires at 10 acres or less. • Potential for increased suppression costs. Existing crews may be worked in an overtime status to provide adequate coverage and complete the suppression workload. • One less service forester would be available for forest practices administration and landowner assistance. • Reduced maintenance and repair of state-owned facilities and equipment. • Computers, minor equipment purchases, supplies, travel and training would be reduced.
7	Prog 35-01-2 Reduce general fund and state special revenue funds by 5% of the total appropriated budgets.	\$	199,347	\$	85,538	The effects of these cuts will result in developing three less wildland engines for the county cooperative program, one less wildland direct protection engine, and two less replacement vehicles for the statewide fire and aviation management program. Additionally, county coop engine supplies and complements will be reduced, as well as travel, contracted service and training associated with fire pre-suppression, forestry assistance and administrative support.
8	Prog 35-01-3 Reduce additional state special revenue funds to balance with an overall 5% reduction plan.	\$	-	\$	85,128	The effects of these cuts will result in reducing the overall vehicle fleet and increasing mileage on state-owned vehicles, postponing replacement of one vehicle, delaying replacement of computer equipment, and becoming more reliant upon federal funding for staff training and travel.
9	Prog 35-02-1 Trust Land Division Operations - IT funding	\$	3,506	\$	-	The division would pay the information technology service expenses from state special revenue and reduce expenses for projects.
10	Prog 35-02-2 Trust Land Bank Closing costs	\$	-	\$	39,000	A reduction in this authority would necessitate additional Budget Control Document requests for additional spending authority as land banking tracts are sold. Private parties pay for land banking costs as they are incurred.
11	Prog 35-02-3 TL Forest Improvement Account Funding	\$	-	\$	200,000	A reduction in the forest improvement account would reduce contracted services for projects, including tree thinning, road maintenance, reciprocal access projects and purchases of easements for access to trust lands.
12	Prog 35-02-4 TL Trust Administration Account Funding	\$	-	\$	264,050	The Trust Administration Account is the main funding of the Trust Land Management Division. The reductions would impact operations in administration, real estate management, agriculture and grazing management, minerals management, and forest management. The reductions would mainly be in contracted services for projects, including noxious weed spraying projects, habitat conservation plan monitoring projects, land appraisal and survey contracts for real estate management, and forest stand level inventory contracts.

13 Prog 21-1 4% Permanent Personal Services Reduction	\$ 79,980	\$ -	Centralized Services Division is currently understaffed and already has difficulty serving the six divisions within DNRC in the areas of Information Technology, Human Resources, Fiscal and Legal. This reduction of an FTE will exacerbate the existing stress on remaining staff.
14 Prog 21-2 Operating budget reduction	\$ 40,179	\$ -	The agency is required to comply with the Montana Operations Manual (MOM) Vol II Accounting Policies and Procedures, the Governmental Accounting Standards Board (GASB) accounting and financial reporting, Generally Accepted Accounting Principles (GAAP), Equal Employment Opportunity Commission (EEOC) regulations (per Title VII of the Civil Rights Act of 1964), Family Medical Leave Act (FMLA), Fair Labor Standards Act (FLSA), the Montan Procurement Act and the Level Two Procurement Delegation Agreement between the Department of Administration and the Department of Natural Resources and Conservation.

TOTAL SAVINGS

\$ 1,087,238 \$ 919,716

DIFFERENCE

\$ - \$ -

Form A