

The below message and attachment were e-mailed on March 01, 2015:

The attached message concerns the disparity in management commitment between Wisconsin's forests and surface waters. It is offered in the hopes of prompting a state-wide conversation in search of a solution. Recipients include:

- ☐ Wisconsin Department of Natural Resources
 - o Secretary
 - o Director, Northern Region
 - o Section Chief, Lakes and Rivers
 - o Administrator, Division of Forestry
 - o Financial Assistant Specialist, Northern Region
 - o Water Resources Management Specialists, Northern Region
 - o Administrator, NHAL Forest
 - o Natural Resources Board
- ☐ Wisconsin Department of Tourism
 - o Secretary
- ☐ Wisconsin Land & Water Conservation Association
 - o Executive Director
- ☐ Wisconsin River Alliance
 - o Executive Director
- ☐ Wisconsin Lakes
 - o Board of Directors
- ☐ UWEX Lakes
 - o Director/Lake Specialists
- ☐ Wisconsin County Conservationists
- ☐ Vilas County municipal governments
- ☐ Vilas County Board of Supervisors
- ☐ Vilas County Lakes & Rivers Association
- ☐ Vilas County AIS Partners
- ☐ Little Saint Germain Lake District Board of Commissioners
- ☐ Wisconsin Legislature
 - o Assembly Committee on Environment and Forestry
 - o Senate Committee on Natural Resources
 - o Joint Committee on Finance

Ted Ritter

- Retired, Invasive Species Coordinator, Vilas County Land & Water Conservation Department
- Past Commissioner, Little Saint Germain Lake District, Vilas County
- Commercial waterfront property owner, Vilas County

WISCONSIN LAKES & RIVERS FUNDING CONCERNS

Prepared and distributed March 1, 2015 by Ted Ritter

- Retired, Vilas County Land & Water Conservation Department -

- Past Commissioner, Little Saint Germain Lake Protection & Rehabilitation District -

- Vilas County commercial waterfront property owner -

Wisconsin's landscape includes slightly over one half million acres of state owned forests, more than one million acres of inland lakes and 32,000 miles of continuously running rivers and streams. We have provided well for management of our state forests, but not nearly as well for our surface waters.

Wisconsin's Constitution was amended in 1937 to include Article VIII, Section 10, which authorizes the state to *"appropriate moneys for the purpose of acquiring, preserving and developing the forests of the state through a tax on property not to exceed 0.2 mill (\$0.20 per \$1,000 of property value)"*. The forest mill tax is applied to all taxable property and is the only property tax imposed by the state. All other property taxes are levied by local municipal and county governments, school districts, technical colleges and local special taxing districts. The forest mill tax is portrayed on the first line of our annual tax bills as **"Wisconsin property tax"**.

The forest mill rate was adjusted downward in 2007 to \$0.1697 per \$1,000 of property value.

Although the forest mill tax represents a seemingly insignificant portion of our tax bills, and is therefore easily overlooked, it generated \$80 million in revenues during fiscal year 2012-13 to support a \$100 million state forest budget according to a memo dated February 19, 2014 from the WI Legislative Fiscal Bureau (copy follows).

While the WI Department of Natural Resources (WDNR) annual budget for management of inland lakes and rivers is difficult to obtain in precise numbers, it appears to be in the vicinity of \$10 million (10% of the state forest budget).

Background:

Most of Wisconsin's forests had been stripped prior to 1937 and there was obvious need for state management of the scarred and barren landscape. Waterfront property was not yet in high demand and therefore still inexpensive. Recreational use of surface waters was in its infancy. The importance of managing lakes and rivers was not obvious in 1937.

Waterfront property has long since become prime real estate throughout Wisconsin. Lakes and rivers are now cherished and widely recognized as irreplaceable resources. Increased public usage of surface waters has paralleled demand for ownership of waterfront property. This strong yearning to recreate on or live adjacent to these water resources has led to rapid and sometimes excessive development of shorelines, depletion of critical natural habitat, manipulation of water levels, deterioration of water quality, overharvesting of fisheries, the introduction of invasive species, an ever increasing tendency for

user conflicts as recreational equipment grows steadily larger, noisier and more environmentally unfriendly, and other issues.

We have gradually come to realize that lakes and rivers need to be managed if they are to survive our use of them. However management is often expensive and a state budget of \$10 million per year doesn't come close to getting the job done.

County governments have the authority to tax landowners for local lake and river management programs (assuming doing so wouldn't result in exceeding state imposed levy limits), but typically don't exercise it. The same is true for cities, villages and towns. The primary reason is that surface waters are state owned and the responsibility for managing them is thought by local governments to rest with one state agency or another, not with local governments or local landowners.

With no governmental bodies or agencies at any level having adequate fiscal responsibility for lake and river management, concerned property owners around waters in need of management have few options. Doing nothing and allowing resource degradation to continue is in no one's interest. Committing to management programs at the lake organization level, knowing that some property owners will voluntarily dig deep in their pockets while others contribute nothing, contradicts a desired sense of equality. Some lake organizations choose to form lake districts. The self-taxing authority of lake districts enables the costs of management programs to be distributed equitably across all taxable properties within the districts' boundaries. Lake district formation is often prompted by the need for local funding to offset the state deficit and is therefore understandably controversial.

There is no need for forest tax districts as the statewide forest mill tax enables state management of those lands. Perhaps there would likely be little or no need for lake districts if we would provide adequate funding to manage the lakes of the state.

Understanding the forest mill tax from the perspective of Vilas County property owners:

1. Vilas County statistics:
 - a. Only 23 of Wisconsin's 72 counties have lower populations (with 21,500 residents, Vilas County accounts for only 0.4% of total state population)
 - b. 25th largest of 72 counties (1.6% of total state)
 - i. 55% of County is non-taxable land
 - ii. 45% of County is taxable land valued at \$7,000,000,000 (7 billion) which generates \$1,188,000 in forest taxes at the current mill rate:
 1. 77% of taxable land is waterfront property
 2. 23% of taxable land is non-waterfront property
 - c. State lands in County:
 - i. 1,320 lakes totaling 102,000 acres (nearly 10% of total statewide acres)
 - ii. 141,787 acres of state forest (approximately 28% of total state forest lands)

2. The following table represents a 25 year review of Vilas property values and the resulting \$18 million forest mill tax:

| Year | County valuation | Forest mill tax | Year | County valuation | Forest mill tax | Year | County valuation | Forest mill tax |
|--|------------------|-----------------|------|------------------|-----------------|------|------------------|---------------------|
| 1990 | \$1,115,015,185 | \$223,003 | 1999 | \$2,533,780,235 | \$506,756 | 2008 | \$6,319,139,380 | \$1,072,358 |
| 1991 | \$1,141,710,545 | \$228,342 | 2000 | \$2,844,125,580 | \$568,825 | 2009 | \$6,818,567,100 | \$1,157,111 |
| 1992 | \$1,173,376,972 | \$234,675 | 2001 | \$3,242,763,019 | \$648,553 | 2010 | \$7,313,214,200 | \$1,241,052 |
| 1993 | \$1,303,761,608 | \$260,752 | 2002 | \$3,631,622,489 | \$726,324 | 2011 | \$7,152,855,125 | \$1,213,840 |
| 1994 | \$1,144,741,950 | \$228,948 | 2003 | \$4,230,662,290 | \$846,132 | 2012 | \$7,163,146,850 | \$1,215,586 |
| 1995 | \$1,654,481,950 | \$330,896 | 2004 | \$4,370,826,090 | \$874,165 | 2013 | \$7,167,636,100 | \$1,216,348 |
| 1996 | \$1,802,565,195 | \$360,513 | 2005 | \$4,991,462,590 | \$998,293 | 2014 | \$6,999,730,500 | \$1,187,854 |
| 1997 | \$1,902,065,483 | \$380,413 | 2006 | \$5,640,891,220 | \$1,128,178 | | | \$18,394,368 |
| 1998 | \$2,434,114,698 | \$486,823 | 2007 | \$6,237,187,910 | \$1,058,451 | | | |
| 25 year valuation increase = 528% | | | | | | | | |

3. As a specific example, the following table reflects property values in the Little Saint Germain Lake District over the past 25 years, corresponding forest mill taxes, and self imposed taxes for lake management costs:

| Little Saint Germain Lake District, Vilas County, WI | | | | | | | |
|--|--------------------|-------------------|-------------------|----------------------|--------------------|-------------------|--------------------|
| Year | District valuation | Forestry mill tax | District tax levy | Year | District valuation | Forestry mill tax | District tax levy |
| 1990 | \$25,067,858 | \$5,014 | \$16,500 | 2003 | \$115,952,186 | \$23,190 | \$48,000 |
| 1991 | \$27,018,315 | \$5,404 | \$15,262 | 2004 | \$130,624,408 | \$26,125 | \$64,000 |
| 1992 | \$31,702,795 | \$6,341 | \$15,000 | 2005 | \$143,029,392 | \$28,606 | \$43,000 |
| 1993 | \$38,661,520 | \$7,732 | \$15,000 | 2006 | \$169,134,826 | \$33,827 | \$62,000 |
| 1994 | \$40,259,269 | \$8,052 | \$15,000 | 2007 | \$176,939,588 | \$30,027 | \$57,000 |
| 1995 | \$51,768,405 | \$10,354 | \$15,000 | 2008 | \$182,228,229 | \$30,924 | \$145,000 |
| 1996 | \$60,234,827 | \$12,047 | \$15,000 | 2009 | \$171,792,245 | \$29,153 | \$110,500 |
| 1997 | \$67,451,065 | \$13,490 | \$15,000 | 2010 | \$179,484,392 | \$30,459 | \$36,500 |
| 1998 | \$73,158,830 | \$14,632 | \$15,000 | 2011 | \$168,663,891 | \$28,622 | \$53,000 |
| 1999 | \$79,506,198 | \$15,901 | \$15,000 | 2012 | \$172,645,352 | \$29,298 | \$62,700 |
| 2000 | \$82,626,423 | \$16,525 | \$40,000 | 2013 | \$155,942,275 | \$26,463 | \$43,400 |
| 2001 | \$86,554,539 | \$17,311 | \$45,000 | 2014 | \$159,989,979 | \$27,150 | \$46,500 |
| 2002 | \$94,554,539 | \$18,911 | \$72,000 | Total 25 year | | \$495,557 | \$1,080,362 |
| 25 year valuation increase = 538% | | | | | | | |

Summary: Little Saint Germain Lake District property owners taxed themselves \$1,080,362 to pay for lake management programs while also paying \$495,557 in forest mill taxes.

4. The Northern Highland – American Legion (NHAL) state forest consists of more than 232,000 acres, over 60% of which are in Vilas County. Quoting from the NHAL website, *“With over 900 lakes and more than 300 miles of rivers and streams, water-based recreation is often one of the primary reasons people visit the NHAL”*.

The Vilas County Land & Water Conservation Department maintains a listing of public boat landings throughout the county on its website. Of the 215 landings referenced, 104 are owned and managed by the NHAL Forest, including some of the county’s busiest landings such as the only public access to Little Saint Germain Lake.

Inadequate state funding to properly manage surface waters, especially waters within state owned forests, is particularly disturbing to local residents who not only assume responsibility for initiating management those waters, but who must also provide much of the funding to do so.

5. Participants in the Vilas County Aquatic Invasive Species (AIS) Partnership have been awarded approximately \$4.5 million in state funding over the past ten years for a wide variety of lake management work. The approximately \$1.5 million mandatory local cost share contributions for those projects brought their total value to over \$6 million.

While competing for those grants (and more that were not awarded due to lack of funding), and while struggling to provide the local cost shares for the projects that were funded, Vilas County property owners paid over \$11 million in forest mill taxes over the same time period.

Wisconsin’s Surface Waters Management Philosophy:

It should be noted that management of state waters is accomplished through creative partnerships:

- When management is undertaken, it is typically not mandated by the state, but done so voluntarily by combinations of waterfront property owners, local municipal governments, user groups and other stakeholders.
- The Wisconsin Department of Natural Resources (WDNR) stipulates what can and cannot be done, issues permits and provides limited funding and technical assistance.
- County Departments (Land & Water and Planning & Zoning), enforce state shoreline zoning ordinances and provide a variety of services to assist with surface waters protection and preservation efforts (services vary widely by county).

Care should be taken not to erode this atmosphere of cooperative stewardship. Local partners need to keep some “skin in the game” and maintain a reasonable level of resource management responsibility and input to decision making. The only weakness in this team approach is the lack of state funding. Therefore, increased funding for surface waters management should not result in the WDNR assuming sole control of management, but should result in:

- A. More WDNR Water Resource Management Specialists available to work with local stakeholders to plan and implement management actions.
- B. More grant dollars being available to support local lakes and rivers management programs resulting in less competition for grant awards.

- C. A significant reduction in local cost shares for grant funded management programs.
- D. An increase in funding to support County Land & Water Conservation Department staff, particularly in lake rich regions of the state where funding from other state agencies has diminished.

Conclusion:

The objectives of this document are:

- A. To create a public understanding of the forest mill tax and:
 - a. How the revenue it produces has grown in direct proportion to property value inflation, particularly waterfront property in water rich areas of the state.
 - b. How it has placed an inequitable burden on waterfront property owners who not only pay the forest mill tax, but must also pay for managing the state's surface waters when other sources of funding are inadequate to get the job done.
- B. To raise awareness of the disparity in funding for the management of Wisconsin's water resources and state owned forests.
- C. To prompt a statewide conversation in search of a resolution to this problem.

We love our lakes and rivers! Our track record for finding new ways to use them without understanding how we also abuse them is both impressive and frightening. We are pushing the resilience of these complex, fragile and irreplaceable ecosystems to their limits. Without appropriate management actions, we will love them into extinction!

Wisconsin's lakes, rivers and state forests are of huge economic value. All are owned by everyone and used by many. But unlike the forests, our surface waters are managed by few who absorb too much of the cost. The financial shortfall for their effective management cannot continue to rest on the shoulders of local property owners.

The people of Wisconsin have provided for the financial security of our forests for over 75 years. We need to do the same for our lakes and rivers while preservation of these resources is still possible.

* * *



Legislative Fiscal Bureau

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February 19, 2014

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Assembly Bill 732 and Senate Bill 575: County Forest and Managed Forest Law Payments

Assembly Bill 732 was introduced on February 5, 2014, and Senate Bill 575 was introduced on February 7, 2014. Both bills were referred to the Joint Committee on Finance.

BACKGROUND

Article 8 §10 (3) of the Wisconsin Constitution authorizes a state forestry tax of up to 0.2 mills (or 20¢ per \$1,000 of property value) for the purpose of acquiring, preserving, and developing the forests of the state. Between 1937 and 2004 (collected in 2005) §70.58 of the statutes set the mill tax at 20¢ per \$1,000, however, 2005 Act 25 limited the annual growth in the tax to 2.6% for each of the next three years. The forestry mill tax is 16.97¢ per \$1,000 of value for tax years 2007(08) and thereafter. For 2012 (tax year 2013) the median forestry mill tax was just under \$26 for a \$151,100 home, or less than 0.9% of the median \$2,943 tax bill.

The forestry mill tax generated \$80 million, or approximately 80% of the \$99.9 million in revenues to the forestry account for fiscal year 2012-13. The remaining \$19.9 million in revenues include: (a) the sale of timber on state forest lands; (b) the sale of stock from the state's tree nurseries; (c) camping and entrance fees at state forests; (d) severance and withdrawal payments from timber harvests on cooperatively-managed county forests and on privately-owned land entered under the forest crop law (FCL) and managed forest law (MFL) programs; and (e) a portion of the revenue from the sale of the conservation patron licenses, to reflect the fact that license holders are granted admission to state forests at no additional charge as part of the license.

Forestry account revenues are used to support approximately 658 full time equivalent staff positions to fund a variety of activities. This includes approximately 643 Department of Natural Resources (DNR) staff and the following programs: (a) the operations of 23 state forests; (b) three tree nurseries; (c) prevention, detection and suppression of forest fires; (d) forest health and

productivity including administration of the MFL program and assistance to county forest administrators; (e) grants, loans and payments to certain towns, counties and private forest owners; (f) repayment of a portion of stewardship program debt; and (g) a portion of DNR administrative costs. In addition, the forestry account supports approximately 15 staff and certain costs of various other state agencies including gypsy moth control by the Department of Agriculture Trade and Consumer Protection, the Kickapoo Reserve Management Board and the Lower Wisconsin State Riverway Board. Expenditures from the forestry account totaled \$99.4 million in 2012-13.

The following table shows the estimated condition of the forestry account under current law. Primarily due to a significant level of vacancies, the forestry account is expected to have an available balance of almost \$10 million on June 30, 2015, as shown in the table. The Department has recently filled a number of vacancies (improving from a vacancy rate of over 16% in April, 2013, to a current rate of approximately 10%). However, the Department indicates that the current level of vacancies (approximately 10%) is expected to be maintained through the remainder of the 2013-15 biennium. As a result, although lower than in the recent past, reduced expenditures (lapses) are anticipated to continue for the 2013-15 biennium due to these vacancies.

TABLE 1
Forestry Account Condition Under Current Law

| | 2012-13 <u>Actual</u> | 2013-14 <u>Budgeted</u> | 2014-15 <u>Budgeted</u> |
|----------------------------------|--------------------------|----------------------------|----------------------------|
| Opening Balance | \$26,970,900 | \$27,470,000 | \$21,722,000 |
| Revenue: | | | |
| Mill Tax | \$80,037,400 | \$79,338,000 | \$81,774,000 |
| Timber Sales | 6,371,200 | 6,500,000 | 6,500,000 |
| Nurseries | 1,635,000 | 1,500,000 | 1,500,000 |
| Forest Tax Law | 5,773,300 | 7,850,000 | 8,600,000 |
| Admission and Camping Fees | 4,761,400 | 4,775,000 | 4,775,000 |
| All Other Revenue | <u>1,275,300</u> | <u>1,150,000</u> | <u>1,150,000</u> |
| Total Revenue | \$99,853,600 | \$101,113,000 | \$104,299,000 |
| Total Available | \$126,824,500 | \$128,583,000 | \$126,021,000 |
| Authorized Expenditures | \$107,226,200 | \$108,961,000 | \$106,537,000 |
| Reserves and Lapses | <u>-7,871,700</u> | <u>-2,100,000</u> | <u>-600,000</u> |
| Total Expenditures | \$99,354,500 | \$106,861,000 | \$105,937,000 |
| Cash Balance | \$27,470,000 | \$21,722,000 | \$20,084,000 |
| Encumbrances/Continuing Balance* | <u>10,131,500</u> | <u>10,100,000</u> | <u>10,100,000</u> |
| Available Balance | \$17,338,500 | \$11,622,000 | \$9,984,000 |

*Includes amounts encumbered (committed, but not yet paid) as well as continuing balances from certain appropriations (such as forestry development, nursery surcharge revenues, recording fees, and forest management plans) that are not available for general appropriation.

CURRENT LAW

Under current law, annually, the Department of Natural Resources (DNR) pays each town treasurer 30 cents for each acre of land that is designated as county forest land in the town. The Department also pays towns and villages 20 cents for each acre enrolled in the forest crop law (FCL) and managed forest law (MFL) programs, of which the municipality keeps 80% and sends 20% to the county.

The FCL and MFL programs are designed to encourage landowners to manage private forest lands for the production of future forest crops for commercial use through sound forestry practices. (On January 1, 1986, new entries into FCL were eliminated, although existing FCL orders will remain in effect until their expiration. The last FCL order expires in 2035.) Land enrolled under these programs is subject to preferential property tax treatment. Instead of traditional property taxes, landowners make acreage share payments to municipalities (which in turn pay a portion to the counties) in amounts determined by the date the land is entered into these programs. Current FCL acreage share rates are 10¢ per acre for land entered before 1972 and \$2.52 per acre for land entered beginning in 1972. Current MFL acreage share rates were recalculated in 2012, and were effective January 1, 2013, for payments for the 2013 tax year due January 31, 2014. The current rate is 79¢ per acre for lands entered through 2004 and \$2.14 for lands entered after 2004. Revenues from these payments are divided between local units of government (80%) and counties (20%).

Under the MFL program, a landowner has the option of closing a maximum of 160 acres per municipality to public access if an additional fee (in addition to the acreage share) is paid for each acre closed to public access. For each acre of land closed to the public (for land entered after 2004) the additional payment is equal to 20% of the average statewide property tax per acre of property assessed as productive forest land (based on the 2011-12 average of \$42.70 per acre). The fee currently is \$1.08 per acre for lands entered into the program between 1987 and 2004, and \$8.54 per acre for lands entered after 2004 (for a total annual per acre rate of \$10.68). The rates were adjusted in 2012 (using 2011 equalized property values for taxes payable in 2012) effective January 1, 2013, (for payments due in 2014) and will be adjusted every fifth year thereafter, using a formula that accounts for changes in the average statewide property tax for undeveloped lands. Revenues from closed-acreage payments are deposited as general revenues to the forestry account. Closed acreage fees are expected to generate \$7.85 million in revenue to the forestry account in fiscal year 2013-14.

SUMMARY OF BILL

Assembly Bill 732 and Senate Bill 575, hereafter "the bill", are identical and would increase the amount DNR is required to pay each town treasurer for each acre of land designated as county forest land from 30¢ per acre to 55¢ per acre beginning with payments made in fiscal year 2013-14 for land designated as county forest land as of June 30, 2013. In addition, under the bill, in fiscal year 2013-14 only, 75% of the revenues from closed acreage payments would be deposited as general revenues to the forestry account, 20% would be retained by the municipal treasurer, with 5% sent to the county treasurer.

SENATE AMENDMENT 1

Senate Amendment 1 to SB 575 was introduced on February 13, 2014, and would address a timing issue regarding closed acreage fee revenues which are collected by the municipalities and sent to the counties by February 20 of each year (before this bill, if enacted, would likely become effective in 2014). SA 1 would maintain the intended percentage of closed acreage fee revenues municipalities, counties, and the Department would receive in fiscal year 2013-14 under the bill. The amendment would specify that in fiscal year 2013-14 only, counties would send 75% of the revenues from closed acreage fees to the Department and refund 20% to the municipalities, with the counties retaining 5% of the total closed acreage fee revenues.

FISCAL EFFECT

On February 14, 2014, DNR submitted a fiscal note to the bill identifying a reduction of more than \$3.1 million to the forestry account balance in the 2013-15 biennium.

In fiscal year 2012-13, DNR paid \$711,600 in aids to counties for approximately 2,372,100 acres of county forest land. The bill would increase the per acre rate of the payments from 30¢ to 55¢ per acre, which would be expected to increase expenditures from the forestry account for county forest aids by approximately \$593,000 annually. In addition, in fiscal year 2013-14, 75% of the revenues from closed acreage fees, rather than 100% of those revenues, would be deposited in the forestry account of the conservation fund. The remaining 25% would be split between the local municipalities (20% of total revenues) and the counties (5% of total revenues). Based on estimated fiscal year 2013-14 closed acreage fee revenues of approximately \$7.85 million, the bill would result in a one-time reduction of approximately \$1,963,000 in revenue to the forestry account in fiscal year 2013-14 compared to current law. The bill would be expected to result in a corresponding one-time revenue increase to local municipalities and counties with land enrolled in the MFL program in fiscal year 2013-14 (\$1,570,000 to local municipalities and \$393,000 to counties). In total, the bill would reduce the expected June 30, 2015, forestry account balance by over \$3.1 million (to \$6.8 million) as shown in Table 2.

TABLE 2

Fiscal Effect of the Bill on Forestry Account Balance

| | <u>2013-14</u> | <u>2014-15</u> | <u>Biennial Total</u> |
|----------------------------|-----------------|-----------------|-----------------------|
| Closed Acreage Revenue | -\$1,963,000 | \$0 | -\$1,963,000 |
| County Forest Expenditures | <u>-593,000</u> | <u>-593,000</u> | <u>-1,186,000</u> |
| Total Effect | -\$2,556,000 | -\$593,000 | -\$3,149,000 |

While the forestry account would continue to retain a substantial June 30, 2015, balance, it should be noted that authorized expenditures exceed anticipated revenues in fiscal year 2014-15, which would require monitoring in future biennia. Table 3 shows the forestry account structural imbalance under current law and under the bill. Note that these figures do not take into account

any potential adjustments to the base year revenue and expenditures that may occur in future biennia.

TABLE 3

**Forestry Account Structural Imbalance Under Current Law
and Under the Bill (\$ in millions)**

| | <u>Forestry Account</u> |
|-----------------------------------|-------------------------|
| Revenue | \$104.3 |
| Authorized Expenditures (Current) | <u>-106.5</u> |
| Structural Imbalance (Current) | -\$2.2 |
| Expenditure Increase (Bill) | <u>-0.6</u> |
| Structural Imbalance (Bill) | -\$2.8 |

Prepared by: Erin Probst