State of Wisconsin

Lower Wisconsin State Riverway Board

Agency Budget Request
2027 – 2029 Biennium
September 15, 2026

Table of Contents

Lower Wisconsin
State Riverway Board
202 N. Wisconsin Avenue • PO Box 187 • Muscoda, WI 53573
(608) 739-3188 • 1-800-221-3792 • FAX (608) 739-4263
Email to: mark.cupp@wisconsin.gov
Web site: www.lwr.state.wi.us

September 10, 2026

Kathy Blumenfeld, Secretary
Department of Administration
PO Box 7864
Madison, WI 53707-7864

Dear Secretary Blumenfeld,

Attached is the 2027-2029 biennial budget request of the Lower Wisconsin State Riverway Board (LWSRB). The budget request was developed with the assistance of Department of Natural Resources staff and reflects the LWSRB's continued commitment to administration of the Riverway regulations in a fiscally responsible manner. The budget request was prepared in accordance with the budget instructions provided by the State Budget Office. The request was calculated with standard budget adjustments to assure full funding of the LWSRB budget in the next biennium.

If you or any members of your staff have any questions or require additional information regarding the budget request of the Lower Wisconsin State Riverway Board, please contact me at (608) 739-3188. As always, I will be happy to assist in whatever manner possible.

Thank you for your time and consideration.

Sincerely,

Mark E. Cupp, Executive Director
Lower Wisconsin State Riverway Board

Enclosure

AGENCY DESCRIPTION

The board is responsible for protecting and preserving the scenic beauty and natural character of the lands within the project boundary. The riverway project encompasses nearly 100,000 acres of public and private lands along the final 92 miles of the Wisconsin River. The board issues permits for construction, timber harvests, utility facilities and other activities that comply with the applicable performance standards. The board is composed of nine citizen members who serve staggered three-year terms. The Governor appoints three "at-large" members who must represent recreational user groups and serve subject to Senate confirmation. The remaining six members represent each of the riverway counties and are nominated by the respective county boards and then appointed by the Governor. The board employs an executive director and an executive assistant. The board is attached to the Department of Natural Resources for administrative purposes.

MISSION

The mission of the board is to protect and preserve the scenic beauty and natural character of the Lower Wisconsin State Riverway through administration of a program to control land use and development. However, in concert with the program to control land use and development, due consideration shall be given to the rights of landowners and the freedom to exercise the rights associated with land ownership.

The challenge facing the board is to maintain the fragile and delicate balance between protection and preservation of the scenic beauty and natural character of the Lower Wisconsin State Riverway and protection and preservation of the rights of landowners and local residents within the boundaries of the Lower Wisconsin State Riverway.

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Program 1: Control of Land Development and Use in the Lower Wisconsin State Riverway

Goal: Protect the scenic beauty and natural character of the lower Wisconsin River valley.

Objective/Activity: Effectively administer regulations and permits.

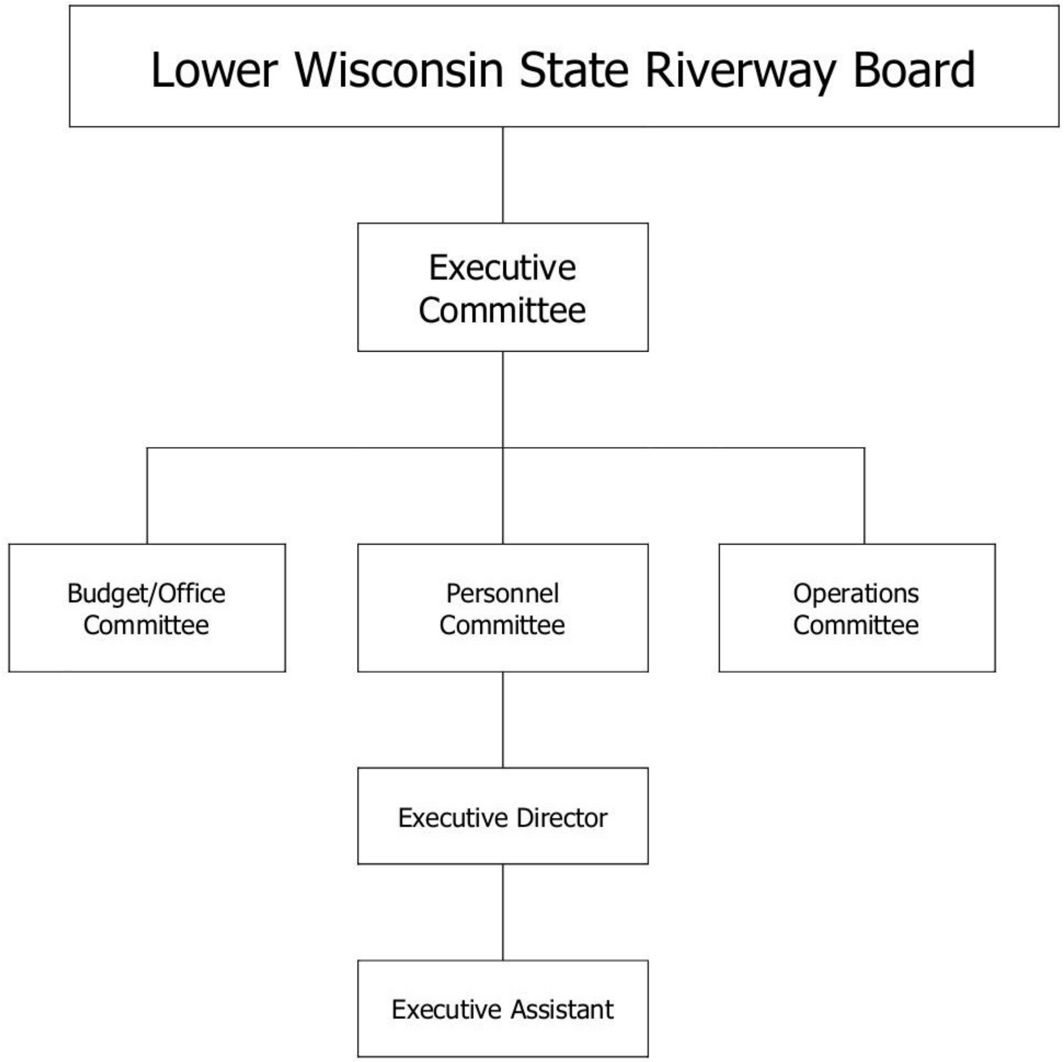
PERFORMANCE MEASURES

2025 AND 2026 GOALS AND ACTUALS

Prog. No.	Performance Measure	Goal 2025	Actual 2025	Goal 2026	Actual 2026
1.	Issue all permits (e.g., timber, utility, management, general, etc.) within three days of board action.	100%	99%	100%	99%
1.	Maintain frequency of consultation with local units of government.	Biennial contact with towns and incorporated municipalities and annual contact with counties	32 issue contacts	Biennial contact with towns and incorporated municipalities and annual contact with counties	34 issue contacts

2027, 2028 AND 2029 GOALS

Prog. No.	Performance Measure	Goal 2027	Goal 2028	Goal 2029
1.	Issue all permits (e.g., timber, utility, management, general, etc.) within 3 days of board action.	100%	100%	100%
1.	Maintain frequency of consultation with local units of government within the LWSRB.	Biennial contact with towns and incorporated municipalities and annual contact with counties	Biennial contact with towns and incorporated municipalities and annual contact with counties	Biennial contact with towns and incorporated municipalities and annual contact with counties


Lower Wisconsin State Riverway Board
Executive Committee
Budget/Office Committee
Personnel Committee
Operations Committee
Executive Director
Executive Assistant

Agency Total by Fund Source

		ANNUAL SUMMARY						BIENNIAL SUMMARY			
Source of Funds		Prior Year Total	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
SEG	S	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.10%
Total		$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.10%
Grand Total		$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.10%

Agency Total by Program

		ANNUAL SUMMARY					BIENNIAL SUMMARY			
Source of Funds	Prior Year Total	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
01 Control of land development and use in the lower Wisconsin state riverway										
Non Federal										
SEG	**$258,953**	**$293,100**	**$299,300**	**$299,300**	**2.00**	**2.00**	**$586,200**	**$598,600**	**$12,400**	**2.12%**
S	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.12%
Total - Non Federal	**$258,953**	**$293,100**	**$299,300**	**$299,300**	**2.00**	**2.00**	**$586,200**	**$598,600**	**$12,400**	**2.12%**
S	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.12%
PGM 01 Total	**$258,953**	**$293,100**	**$299,300**	**$299,300**	**2.00**	**2.00**	**$586,200**	**$598,600**	**$12,400**	**2.12%**
SEG	**$258,953**	**$293,100**	**$299,300**	**$299,300**	**2.00**	**2.00**	**$586,200**	**$598,600**	**$12,400**	**2.12%**
S	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.12%
TOTAL 01	**$258,953**	**$293,100**	**$299,300**	**$299,300**	**2.00**	**2.00**	**$586,200**	**$598,600**	**$12,400**	**2.12%**
S	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.12%
AGENCY TOTAL	$258,953	$293,100	$299,300	$299,300	2.00	2.00	$586,200	$598,600	$12,400	2.12%

Agency Total by Decision Item

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	$293,100	$293,100	2.00	2.00
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$3,500	$3,500	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	$2,200	$2,200	0.00	0.00
7910 Central Services Adjustments	$500	$500	0.00	0.00
TOTAL	**$299,300**	**$299,300**	**2.00**	**2.00**

Decision Item (DIN): 2000 - Adjusted Base Funding Level

NARRATIVE

Adjusted Base Funding Level

Decision Item by Line

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$160,600	$160,600
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$76,700	$76,700
06	Supplies and Services	$55,800	$55,800
07	Permanent Property	$0	$0
08	Unallotted Reserve	$0	$0
09	Aids to Individuals & Organizations	$0	$0
10	Local Assistance	$0	$0
11	One-time Financing	$0	$0
12	Debt service	$0	$0
13		$0	$0
14		$0	$0
15		$0	$0
16		$0	$0
17	**TOTAL**	**$293,100**	**$293,100**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	2.00	2.00

Decision Item by Numeric

Program: 01 - Control of land development and use in the lower Wisconsin state riverway

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
61 - General program operations -- conservation fund	$293,100	$293,100	2.00	2.00
Program Sub Total	**$293,100**	**$293,100**	**2.00**	**2.00**
DIN 2000 - Adjusted Base Funding Level Total	**$293,100**	**$293,100**	**2.00**	**2.00**
Agency Total	**$293,100**	**$293,100**	**2.00**	**2.00**

Decision Item by Fund Source

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
SEG	S	$293,100	$293,100	2.00	2.00
DIN 2000 - Adjusted Base Funding Level Total		**$293,100**	**$293,100**	**2.00**	**2.00**
Agency Total		**$293,100**	**$293,100**	**2.00**	**2.00**

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

NARRATIVE

Standard Budget Adjustment - Full Funding of Continuing Position Salaries and Fringe Benefits

Decision Item by Line

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$7,100	$7,100
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	($3,600)	($3,600)
06	Supplies and Services	$0	$0
07	Permanent Property	$0	$0
08	Unallotted Reserve	$0	$0
09	Aids to Individuals & Organizations	$0	$0
10	Local Assistance	$0	$0
11	One-time Financing	$0	$0
12	Debt service	$0	$0
13		$0	$0
14		$0	$0
15		$0	$0
16		$0	$0
17	**TOTAL**	**$3,500**	**$3,500**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Control of land development and use in the lower Wisconsin state riverway

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
61 - General program operations -- conservation fund	$3,500	$3,500	0.00	0.00
Program Sub Total	**$3,500**	**$3,500**	**0.00**	**0.00**
DIN 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits Total	**$3,500**	**$3,500**	**0.00**	**0.00**
Agency Total	**$3,500**	**$3,500**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
SEG	S	$3,500	$3,500	0.00	0.00
DIN 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits Total		**$3,500**	**$3,500**	**0.00**	**0.00**
Agency Total		**$3,500**	**$3,500**	**0.00**	**0.00**

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

NARRATIVE

Standard Budget Adjustment - Full Funding of Lease and Directed Moves Costs

Decision Item by Line

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$0	$0
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$0	$0
06	Supplies and Services	$2,200	$2,200
07	Permanent Property	$0	$0
08	Unallotted Reserve	$0	$0
09	Aids to Individuals & Organizations	$0	$0
10	Local Assistance	$0	$0
11	One-time Financing	$0	$0
12	Debt service	$0	$0
13		$0	$0
14		$0	$0
15		$0	$0
16		$0	$0
17	**TOTAL**	**$2,200**	**$2,200**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Control of land development and use in the lower Wisconsin state riverway

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
61 - General program operations -- conservation fund	$2,200	$2,200	0.00	0.00
Program Sub Total	**$2,200**	**$2,200**	**0.00**	**0.00**
DIN 3010 - Full Funding of Lease and Directed Moves Costs Total	**$2,200**	**$2,200**	**0.00**	**0.00**
Agency Total	**$2,200**	**$2,200**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
SEG	S	$2,200	$2,200	0.00	0.00
DIN 3010 - Full Funding of Lease and Directed Moves Costs Total		**$2,200**	**$2,200**	**0.00**	**0.00**
Agency Total		**$2,200**	**$2,200**	**0.00**	**0.00**

Decision Item (DIN): 7910 - Central Services Adjustments

NARRATIVE

Funding request to reflect changes in DOA allocated central services assessments.

Decision Item by Line

Decision Item (DIN): 7910 - Central Services Adjustments

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$0	$0
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$0	$0
06	Supplies and Services	$500	$500
07	Permanent Property	$0	$0
08	Unallotted Reserve	$0	$0
09	Aids to Individuals & Organizations	$0	$0
10	Local Assistance	$0	$0
11	One-time Financing	$0	$0
12	Debt service	$0	$0
13		$0	$0
14		$0	$0
15		$0	$0
16		$0	$0
17	**TOTAL**	**$500**	**$500**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Control of land development and use in the lower Wisconsin state riverway

Decision Item (DIN): 7910 - Central Services Adjustments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
61 - General program operations -- conservation fund	$500	$500	0.00	0.00
Program Sub Total	**$500**	**$500**	**0.00**	**0.00**
DIN 7910 - Central Services Adjustments Total	**$500**	**$500**	**0.00**	**0.00**
Agency Total	**$500**	**$500**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 7910 - Central Services Adjustments

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
SEG	S	$500	$500	0.00	0.00
DIN 7910 - Central Services Adjustments Total		**$500**	**$500**	**0.00**	**0.00**
Agency Total		**$500**	**$500**	**0.00**	**0.00**

ACT 201

Proposal under s. 16.42(4)(b): **0% change in each fiscal year**
FY: **FY28**
Agency: **LWR - 360**

Exclude: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed $ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1) 0% Change	Proposed Budget 2027-28		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
360	**1q**	161	SEG	$293,100.00	2.00	$0	$298,800	2.00	1	$5,700	0.00	($5,700)	0.00	$0	0.00
Totals				**$293,100.00**	**2.00**	**$0**	**$298,800**	**2.00**		**$5,700**	**0.00**	**($5,700)**	**0.00**	**$0**	**0.00**

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = $0

Difference = **$0**
Should equal $0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

1 Remove funding for decision item 7910 for central service chargeback funding

ACT 201

Proposal under s. 16.42(4)(b): **5% change in each fiscal year**

FY: **FY28**

Agency: **LWR - 360**

Exclude: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed $ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1)	Proposed Budget 2027-28		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	5% Change Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
360	**1q**	161	SEG	$293,100.00	2.00	($14,700)	$284,100	2.00	1,2	($9,000)	0.00	($5,700)	0.00	($14,700)	0.00
Totals				**$293,100.00**	**2.00**	**($14,700)**	**$284,100**	**2.00**		**($9,000)**	**0.00**	**($5,700)**	**0.00**	**($14,700)**	**0.00**

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = ($14,700)

Difference = **$0**
Should equal $0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

1 Remove funding for decision item 7910 for central service chargeback funding
2 Eliminate mileage reimbursementsfo staff and LWSRB board members, eliminate newspaper subscriptions, eliminate purchase of new equipment & office supplies.

ACT 201

Proposal under s. 16.42(4)(b): **0% change in each fiscal year**
FY: **FY29**
Agency: **LWR - 360**

Exclude: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed $ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1) 0% Change	Proposed Budget 2027-28		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
360	**1q**	161	SEG	$293,100.00	2.00	$0	$298,800	2.00	1	$5,700	0.00	($5,700)	0.00	$0	0.00
Totals				**$293,100.00**	**2.00**	**$0**	**$298,800**	**2.00**		**$5,700**	**0.00**	**($5,700)**	**0.00**	**$0**	**0.00**

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = $0

Difference = $0
Should equal $0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

1 Remove funding for decision item 7910 for central service chargeback funding

ACT 201

Proposal under s. 16.42(4)(b): **5% change in each fiscal year**
FY: **FY29**
Agency: **LWR - 360**

Exclude: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed $ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY28" TO "FY28 AND 29".

Agency	Appropriation Alpha	Appropriation Numeric	Fund Source	$	FTE	(See Note 1) 5% Change Target	Proposed Budget 2027-28 Proposed $	Proposed Budget 2027-28 Proposed FTE	Item Ref	Change from Adj Base $	Change from Adj Base FTE	(See Note 2) Remove SBAs $	(See Note 2) Remove SBAs FTE	Change from Adj Base after Removal of SBAs $	Change from Adj Base after Removal of SBAs FTE
360	**1q**	161	SEG	$293,100.00	2.00	($14,700)	$284,100	2.00	1,2	($9,000)	0.00	($5,700)	0.00	($14,700)	0.00
Totals				**$293,100.00**	**2.00**	**($14,700)**	**$284,100**	**2.00**		**($9,000)**	**0.00**	**($5,700)**	**0.00**	**($14,700)**	**0.00**

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = ($14,700)

Difference = **$0**
Should equal $0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

1 Remove funding for decision item 7910 for central service chargeback funding
2 Eliminate mileage reimbursementsfo staff and LWSRB board members, eliminate newspaper subscriptions, eliminate purchase of new equipment & office supplies.