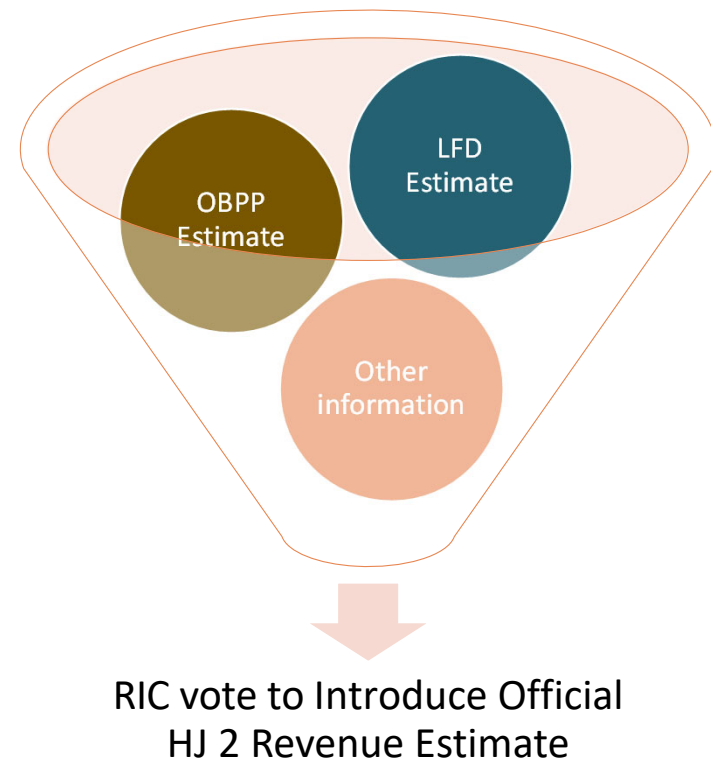


Revenue Estimating Process

Montana's Approach

Revenue Interim Committee Process

- Receives revenue estimate calculations from
 1. Legislative Fiscal Division
 2. Governor's Office of Budget and Program Planning as a part of the preliminary budget submission of the Governor
 3. Other sources of information as requested by RIC
- Votes to set the initial official revenue estimate contained in HJ 2 and introduced to the Legislature



HJ 2: General Fund & Selected State Special

General Fund Revenue

- 33 revenue sources estimated independently, plus several smaller sources combined into All Other Revenue
- Underlying economic variables—such as wage growth, oil price, or population—are used to produce the total estimate which is then distributed according to statute

State Special Revenue

- State special revenue estimates are included for revenue sources with general fund and state special revenue distributions
- Selected other state special revenue sources are estimated independently & included in HJ 2 because of their importance in the budgeting process; examples include guarantee fund and gasoline tax

Revenue Updates and HJ 2 During Session

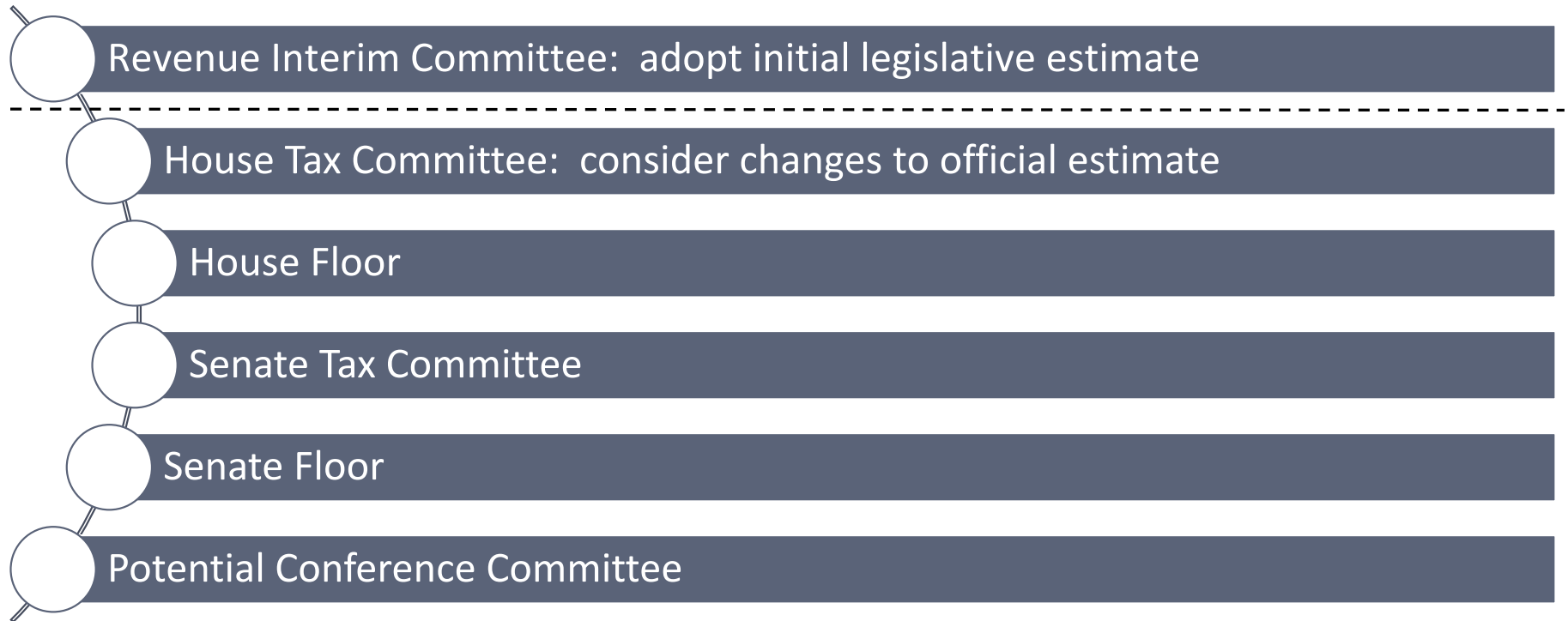
Legislative Fiscal Division

- Updates LFD revenue estimates with updated economic and other data each month
- Reports monthly to all four caucuses, House, and Senate financial leadership

House Tax

- May have hearings on HJ 2 in February or March
- May hold joint hearings with Senate Tax
- May adopt changes in the Legislative revenue estimate
- May send to House Floor and the Senate

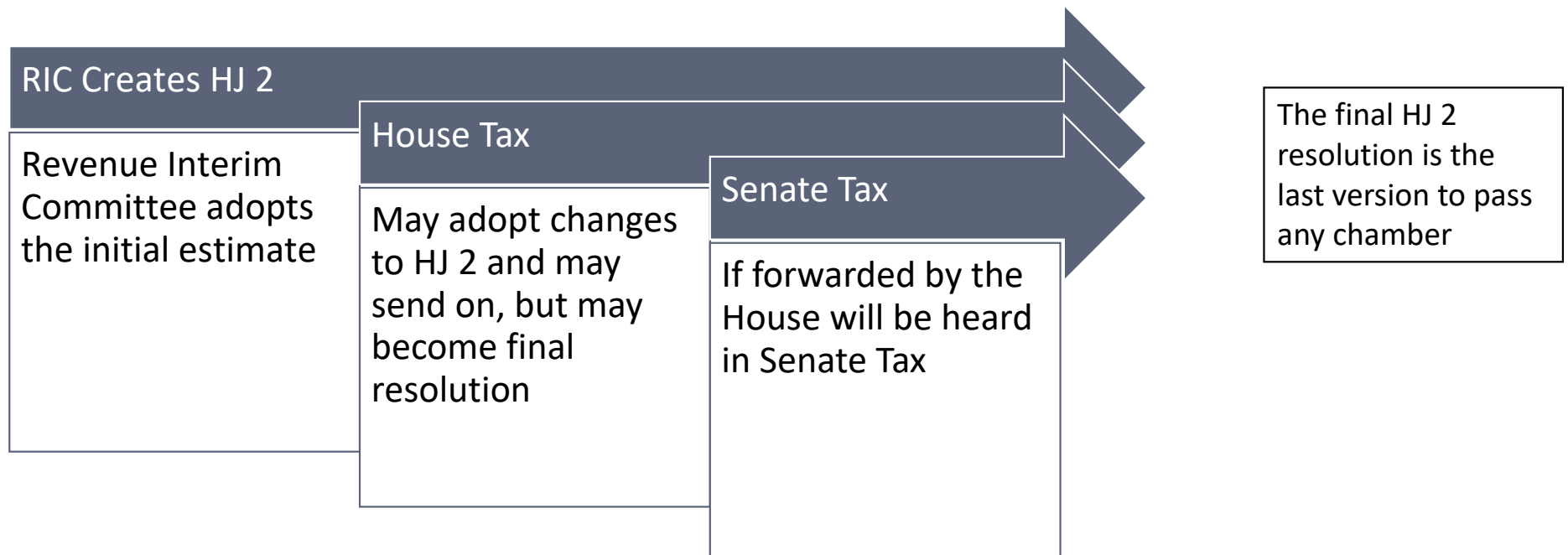
Official HJ 2 Revenue Estimate - Potential Process



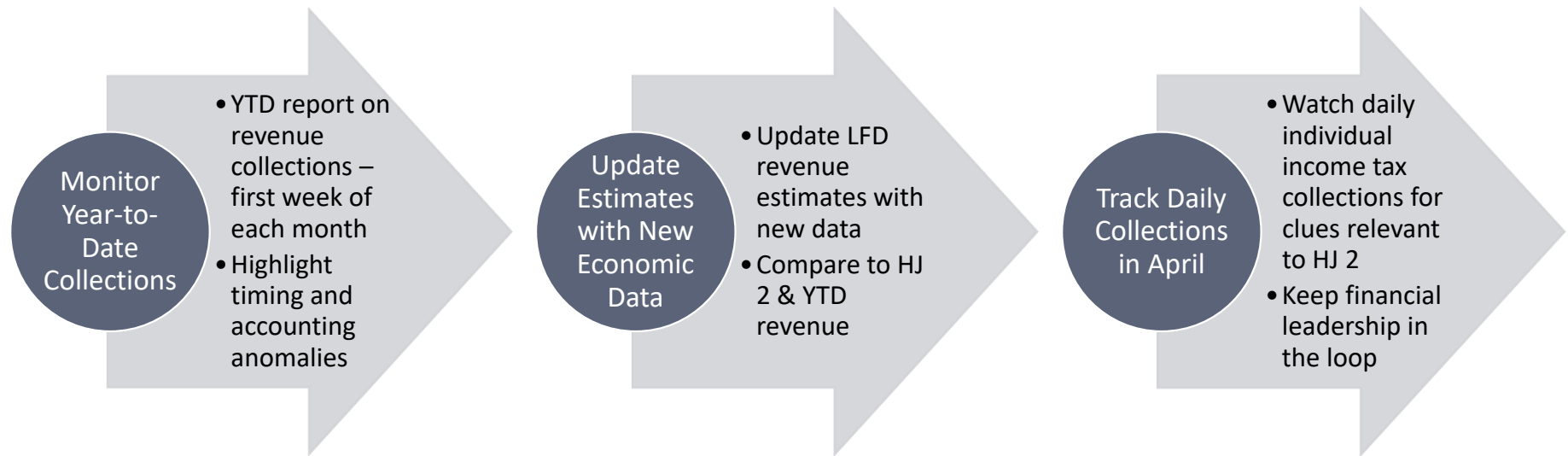
HJ 2 Revenue Estimate Process in Practice

- HJ 2 is effective and binding at any point after introduction
- In most recent sessions the process has only proceeded through House Tax action
- HJ 2 assumptions are used in developing fiscal note revenue impacts
- HJ 2 is used on the General Fund Status Sheet

HJ 2 Revenue Estimating in practice



Tracking General Fund Revenue during session



General Fund “Checkbook” Monitoring

- General Fund Session Status Sheet – LFD staff prepare
 - Weekly updates **after about day 40** during the legislative session
 - Tracks impact of new legislation of general fund revenues & expenditures
 - Latest general fund balance sheets can be found on the Legislative Fiscal Division web page: <https://leg.mt.gov/lfd/budget-reports-general-fund/>
- Analyze Governor’s General Fund Balance Sheet – LFD staff analyze
 - Fully analyze December 15 submission by Governor
 - Determine if minimum balances are met & revenues balance expenditures
 - Example of Governor’s balance sheet from [November 15, 2022](#)

General Fund Status Sheet Page 1 Balance Sheet

Legislative Fiscal Division General Fund Balance Sheet (\$ Millions)				
4/13/2017 12:38 PM				
	Actual FY 2016	Current FY 2017	Estimated FY 2018	Estimated FY 2019
Beginning Fund Balance	\$455.436	\$256.478	\$116.765	\$123.618
Revenues				
Actual/HJ 2	2,121.288	2,212.592	2,359.345	2,476.395
Prior Year Adjustments - revenue	(3.667)	5.046		
Direct to Fund Balance Transfer - DPHHS		10.539		
Revenue Legislation				
Ongoing Revenue			(12.587)	(13.205)
OTO Revenue			6.370	
Total Revenue Funds Available	2,573.057	2,484.655	2,469.893	2,586.807
Expenditures - Ongoing				
Previously Authorized: Stat. Approps, Transfers, Other	294.422	325.774	339.070	352.907
HB 2				
HB 2 Language Appropriations		2.000	0.050	0.050
Other			0.371	0.371
Section A: General Government			90.919	90.985
Section B: Health and Human Services			518.536	530.049
Section C: Natural Resources			36.050	36.017
Section D: Public Safety			316.996	318.491
Section E: Education			1,028.841	1,067.072
HB 2 Subtotal	1,908.415	1,985.305	1,991.342	2,042.614
Non HB 2 Legislation Appropriations (Bill List)				
HB 1 (2017 Session)		6.961	2.210	2.422
HB 1 2015 Session and 2019 estimated	5.025	2.621		7.657
2017 Session Bills (includes appropriations and non-budgeted transfers)			4.074	11.434
Reversions		(6.962)	(6.973)	(7.134)
K-12 Assumed 2019 Appropriation Bills				
HB 558 Revise tax rates to mitigate reappraisal (guaranteed tax base amount)			3.446	3.486
Ongoing Disbursements	2,207.861	2,315.698	2,333.591	2,413.808
OTO				
HB 2	64.519	48.925	12.156	11.301
Fire Fund Transfers	50.310	11.422		
Non HB 2 Legislation Appropriations (Bill List)			(10.063)	0.528
Other (includes: carry forward)	1.147	1.907		
Total Disbursements	2,323.836	2,367.890	2,346.275	2,425.109
Adjustments	5.888			
FY2016 CAFR Adjustments	1.368			
Ending Fund Balance	\$256.478	\$116.765	\$123.618	\$161.698
Structural Balance (ongoing revenues minus ongoing expenditures)	(\$86.573)	(\$103.106)	\$25.754	\$62.587
<p>Assumptions: 1) Please refer to the Status Sheet Rules adopted by the Legislative Finance Committee Management Work Group. 2) Per 17-7-140, MCA, the minimum balance is 5% of second year biennial appropriations. 3) The following bills were appropriated in HB 2: HB 59, HB 133, HB 143, HB 191, SB 59, SB 60, SB 64, so they will not show on the bill list unless the amount appropriated was different than the fiscal note, then the difference is shown on the bill list as a potential expenditure. 4) Additional information: Reversion calculations are locked down from status sheet #1 and won't change each time. The revenues reflected for SB 271 are based on the fiscal note #2, per LFC management workgroup decision. HB 372 general fund impact is unlikely. SB 139 school funding impact to the 2019 biennium is unknown, so the potential is only shown on the bill list. SB 367 and HB 645 are similar, therefore only one is shown on the bill list. The debt service and bond issuance costs assumed for SB 367 were adopted by the LFC management group and are different than what is shown on the fiscal note, with the remaining difference shown in the potential column of the bill list. There is coordination instruction between HB 37 and HB 2, therefore HB 37 does not show on the bill list.</p> <p>http://leg.mt.gov/content/Publications/fiscal/2017%20Session/Status-Sheet-Rules-2017.pdf</p>				

General Fund Status Sheet Page 2 Changes from Previous Status Sheet

Summarization of General Fund Changes From Previous Status Sheet		
		(\$ Millions)
General Fund Status Sheet previous		244.842
General Fund Status Sheet current		161.698
Change		(83.144)
Revenue Legislation Changes		(65.024)
HB0029	Require parcel to be at least 1 acre for valuation as agricultural property	(0.002)
HB0187	Establish an angel investor/venture capital tax credit	0.375
HB0239	Provide income tax benefits to employers and students for higher education costs	0.431
HB0442	Provide property tax exemption for public parks	0.000
HB0511	Revise income tax laws related to businesses	0.000
HB0541	Revise small brewery laws	0.025
HB0550	Revise laws related to corporate loss carryback and carryforward	(0.100)
HB0554	Clarify laws related to property tax assistance programs	0.000
HB0618	Increase nursing home bed tax for nursing home rate increases	0.062
HB0650	Implement the provisions of the general appropriations bill Section D	1.470
SB0094	Provide property tax exemption for certain residential property	(0.041)
SB0294	Generally revise laws related to state government pay plans	2.000
SB0333	Generally revise medical marijuana laws	(1.124)
SB0354	Revise tobacco, nicotine, and tobacco product taxes for healthcare services	(68.128)
SB0376	Revise lodging facility use tax to construct MHC	0.009
Appropriation Legislation Changes		(11.187)
HB0002	General Appropriations Act (showing language appropriations only)	(8.600)
HB0003	Revising expenditures and providing supplemental appropriations	0.125
HB0136	Actuarial funding for the Game Wardens' and Peace Officers' Retirement System	0.000
HB0576	Revise laws related to the legislative calendar	0.030
HB0611	Generally revise state laws related to immigration and refugees	0.050
HB0637	Require Medicaid coverage of marriage and family therapist services	0.025
HB0638	Fund direct care worker wage increases in developmental disability services	10.300
HB0652	Provide for health care and insurance coverage laws	0.200
HB0664	Create a task force to study child abuse/neglect laws and legal processes	(0.004)
SB0261	Generally revise state fiscal laws	(0.000)
SB0294	Generally revise laws related to state government pay plans	(13.313)
K-12 Assumed Appropriation Bills		(6.933)
HB 558 Revise tax rates to mitigate reappraisal (guaranteed tax base amount)		(6.933)
Change		(83.144)

General Fund
 Status Sheet
 Page 3
 Comparison of
 HB2 Legislative
 Decisions to
 Previous
 Legislative
 Decisions

GENERAL FUND HB 2 / Comparison of 2017 Biennium Appropriation to 2019 Biennium Appropriation*								
	FY 2016	FY 2017	2017 Bi	FY 2018	FY 2019	2019 Bi	Bi % Δ	
ONGOING								
General Government								
1104	Legislative Branch	\$12,794,317	\$13,165,981	\$25,960,298	\$13,388,288	\$13,385,076	\$26,773,364	3.1%
3101	Governor's Office	\$6,626,140	\$6,705,618	13,331,758	6,591,241	6,546,048	13,137,289	-1.5%
3202	Commissioner of Political Practices	\$681,125	\$690,604	1,371,729	680,119	670,879	1,350,998	-1.5%
5801	Department of Revenue	\$53,937,489	\$55,364,366	109,301,855	52,942,360	53,102,482	106,044,842	-3.0%
6101	Department of Administration	\$5,794,585	\$5,817,290	11,611,875	5,696,321	5,649,362	11,345,683	-2.3%
6501	Department of Commerce	\$3,537,451	\$3,581,777	7,119,228	3,269,951	3,267,320	6,537,271	-8.2%
6602	Labor & Industry	\$1,875,267	\$1,940,776	3,816,043	1,796,292	1,799,345	3,595,637	-5.8%
6701	Department of Military Affairs	\$6,481,572	\$6,632,321	13,113,893	6,554,489	6,564,472	13,118,961	0.0%
Subtotal Section A		\$91,727,946	\$93,898,733	\$185,626,679	\$90,919,061	\$90,984,984	\$181,904,045	-2.0%
Health and Human Services								
6901	Department of Health and Human Services	\$504,338,958	\$520,700,289	1,025,039,247	518,535,724	530,049,422	1,048,585,146	2.3%
Subtotal Section B		\$504,338,958	\$520,700,289	\$1,025,039,247	\$518,535,724	\$530,049,422	\$1,048,585,146	2.3%
Natural Resources and Transportation								
5201	Department of Fish, Wildlife, And Parks	-	-	-	-	-	-	N/A
5301	Department of Environmental Quality	\$5,375,412	\$5,540,643	10,916,055	5,212,123	5,220,040	10,432,163	-4.4%
5603	Department of Livestock	\$172,394	\$188,740	361,134	2,564,639	2,569,459	5,134,098	1321.7%
5706	Dept Nat Resource/Conservation	\$29,699,264	\$30,301,091	60,000,355	27,358,145	27,358,834	54,716,979	-8.8%
6201	Department of Agriculture	\$1,031,141	\$959,700	1,990,841	914,862	868,869	1,783,731	-10.4%
Subtotal Section C		\$36,278,211	\$36,990,174	\$73,268,385	\$36,049,769	\$36,017,202	\$72,066,971	-1.6%
Judicial Branch, Law Enforcement and Justice								
2110	Judiciary	\$48,325,404	\$49,107,471	97,432,875	47,531,138	48,819,749	96,350,887	-1.1%
4107	Crime Control Division	\$2,480,780	\$2,513,078	4,993,858	2,102,571	2,136,591	4,239,162	-15.1%
4110	Department of Justice	\$34,609,743	\$35,668,695	70,278,438	33,784,152	34,249,150	68,033,302	-3.2%
6108	Office of Public Defender	\$2,038,973	\$2,813,640	4,852,613	32,269,060	31,672,907	63,941,967	1217.7%
6401	Department of Corrections	\$200,308,353	\$200,472,150	400,780,503	201,309,564	201,612,457	402,922,021	0.5%
Subtotal Section D		\$287,763,253	\$290,575,034	\$578,338,287	\$316,996,485	\$318,490,854	\$635,487,339	9.9%
Education								
3501	Office of Public Instruction	\$783,385,981	\$792,006,695	1,575,392,676	790,891,743	829,360,888	1,620,252,631	2.8%
5101	Board of Public Education	\$157,428	\$148,546	305,974	157,711	142,345	300,056	-1.9%
5102	Commissioner of Higher Education	\$224,722,405	\$229,704,626	454,427,031	224,101,176	223,969,977	448,071,153	-1.4%
5113	School For The Deaf & Blind	\$6,975,212	\$7,177,289	14,162,501	6,936,682	6,908,637	13,845,319	-2.2%
5114	Montana Arts Council	\$525,429	\$511,991	1,037,420	541,985	519,171	1,061,156	2.3%
5115	Library Commission	\$3,062,738	\$3,110,763	6,173,501	2,893,913	2,894,878	5,778,791	-6.4%
5117	Historical Society	\$3,481,038	\$3,543,970	7,025,008	3,317,568	3,285,630	6,603,198	-6.0%
Subtotal Section E		\$1,022,310,231	\$1,036,203,880	\$2,058,514,111	\$1,028,840,778	\$1,067,071,526	\$2,095,912,304	1.8%
Subtotal Ongoing		\$1,942,418,599	\$1,978,368,110	\$3,920,786,709	\$1,991,341,817	\$2,042,613,988	\$4,033,955,805	2.9%
ONE-TIME								
General Government		11,172,708	4,620,425	15,793,133	2,246,055	2,254,121	4,500,176	-71.5%
Health and Human Services		1,551,303	1,483,948	3,035,251	5,707,630	5,682,921	11,390,551	275.3%
Natural Resources and Transportation		3,871,409	3,912,113	7,783,522	205,000	115,000	320,000	-95.9%
Judicial Branch, Law Enforcement and Justice		31,251,597	33,021,391	64,272,978	2,959,796	2,181,348	5,141,144	-92.0%
Education		17,985,113	2,774,514	20,759,627	1,037,500	1,067,500	2,105,000	-89.9%
Subtotal One-time		\$5,832,120	\$45,812,391	\$111,644,511	\$12,155,981	\$11,300,890	\$23,456,871	-79.0%
Grand total		\$2,008,250,719	\$2,024,180,501	\$4,032,431,220	\$2,003,497,798	\$2,053,914,878	\$4,057,412,676	0.6%

* Does not include language appropriations listed on page one.

General Fund
 Status Sheet
 Page 4
 Comparison of
 HB 2 Legislative
 Decisions to
 Executive
 Request

GENERAL FUND HB 2 / Comparison of 2019 Biennium Executive Request to 2019 Biennium Appropriation*							
		Executive Request		Current Legislative Level			Difference
	FY 2018	FY 2019	2019 Bi	FY 2018	FY 2019	2019 Bi	Bi %
ONGOING							
General Government							
1104	Legislative Branch	\$13,668,208	\$13,280,382	\$26,948,590	\$13,388,288	\$13,385,076	\$26,773,364 -0.7%
3101	Governor's Office	6,551,278	6,513,752	13,065,030	6,591,241	6,546,048	13,137,289 0.6%
3202	Commissioner of Political Practices	771,495	762,336	1,533,831	690,119	670,979	1,350,998 -11.9%
5801	Department of Revenue	54,671,799	54,670,324	109,342,123	52,942,360	53,102,482	106,044,842 -3.0%
6101	Department of Administration	5,884,071	5,837,732	11,721,803	5,696,321	5,649,362	11,345,683 -3.2%
6501	Department of Commerce	3,306,184	3,303,445	6,609,629	3,269,951	3,267,320	6,537,271 -1.1%
6602	Labor & Industry	1,821,041	1,824,136	3,645,177	1,796,292	1,799,345	3,595,637 -1.4%
6701	Department of Military Affairs	6,618,904	6,629,151	13,248,055	6,554,489	6,564,472	13,118,961 -1.0%
	Subtotal Section A	93,292,980	92,821,258	186,114,238	90,919,061	90,984,984	181,904,045 -2.3%
Health and Human Services							
6901	Department of Health and Human Services	517,615,248	529,938,334	1,047,553,582	518,535,724	530,049,422	1,048,585,146 0.1%
	Subtotal Section B	517,615,248	529,938,334	1,047,553,582	518,535,724	530,049,422	1,048,585,146 0.1%
Natural Resources and Transportation							
5201	Department of Fish, Wildlife & Parks	-	-	-	-	-	N/A
5301	Department of Environmental Quality	6,285,978	6,294,836	12,580,814	5,212,123	5,220,040	10,432,163 -17.1%
5603	Department of Livestock	2,623,661	2,628,535	5,252,196	2,564,639	2,569,459	5,134,098 -2.2%
5706	Dept Nat Resource/Conservation	15,463,139	15,395,512	30,858,651	27,358,145	27,358,834	54,716,979 77.3%
6201	Department of Agriculture	923,755	877,787	1,801,542	914,862	868,869	1,783,731 -1.0%
	Subtotal Section C	25,296,533	25,196,670	50,493,203	36,049,769	36,017,202	72,066,971 42.7%
Judicial Branch, Law Enforcement and Justice							
2110	Judiciary	48,845,586	48,841,463	97,687,049	47,531,138	48,819,749	96,350,887 -1.4%
4107	Crime Control Division	2,105,789	2,111,437	4,217,226	2,102,571	2,136,591	4,239,162 0.5%
4110	Department of Justice	33,144,473	33,193,839	66,338,312	33,784,152	34,249,150	68,033,302 2.6%
6108	Office of Public Defender	33,977,210	33,311,320	67,288,530	32,269,060	31,672,907	63,941,967 -5.0%
6401	Department of Corrections	204,197,799	204,502,297	408,700,096	201,309,564	201,612,457	402,922,021 -1.4%
	Subtotal Section D	322,270,857	321,960,356	644,231,213	316,996,485	318,490,854	635,487,339 -1.4%
Education							
3501	Office of Public Instruction	812,525,052	822,603,965	1,635,129,017	790,891,743	829,360,898	1,620,252,631 -0.9%
5101	Board of Public Education	157,793	142,426	300,219	157,711	142,345	300,056 -0.1%
5102	Commissioner of Higher Education	228,849,307	228,365,153	457,214,460	224,101,176	223,969,977	448,071,153 -2.0%
5113	School For The Deaf & Blind	6,951,443	6,931,385	13,882,828	6,936,682	6,908,637	13,845,319 -0.3%
5114	Montana Arts Council	542,292	519,537	1,061,829	541,985	519,171	1,061,156 -0.1%
5115	Library Commission	2,949,317	2,940,595	5,889,912	2,893,913	2,884,878	5,778,791 -1.9%
5117	Historical Society	3,418,339	3,390,496	6,808,835	3,317,568	3,285,630	6,603,198 -3.0%
	Subtotal Section E	1,055,393,543	1,064,893,557	2,120,287,100	1,028,840,778	1,067,071,526	2,095,912,304 -1.1%
	Subtotal Ongoing	2,013,869,161	2,034,810,175	4,048,679,336	1,991,341,817	2,042,613,988	4,033,955,805 -0.4%
ONE-TIME							
General Government							
		1,900,000	1,925,000	3,825,000	2,246,055	2,254,121	4,500,176 17.7%
Health and Human Services							
		1,100,000	600,000	1,700,000	5,707,630	5,682,921	11,390,551 570.0%
Natural Resources and Transportation							
		1,266,999	1,267,440	2,534,439	205,000	115,000	320,000 -87.4%
Judicial Branch, Law Enforcement and Justice							
		280,968	272,744	553,712	2,959,796	2,181,348	5,141,144 828.5%
Education							
		2,890	50,890	53,780	1,037,500	1,067,500	2,105,000 3814.1%
	Subtotal One-time	4,550,857	4,116,074	8,668,931	12,155,981	11,300,890	23,456,871 170.6%
	Grand total	\$2,018,420,018	\$2,038,926,249	\$4,057,346,267	\$2,003,497,798	\$2,053,914,878	\$4,057,412,676 0.0%

* Does not include language appropriations listed on page one.

General Fund Status Sheet Page 5 List of Bills

Detail of General Fund Legislative Action (\$ Millions)						
Status	Short Description of Proposed Legislation	Days in Comm.	Revenue	Appropriation*	Potential**	Total
1st House						
HB0629	Study issues related to water rights	0	-	(0.015)	-	(0.015)
HB0664	Create a task force to study child abuse/neglect laws and legal processes	0	-	(0.004)	(0.005)	(0.009)
2nd House						
HB0005	Long-range building appropriations	0	-	-	-	-
HB0017	Increase HCBS waiver slots and assisted living reimbursement rates	30	-	(5.285)	-	(5.285)
HB0107	Establish Surface Water Assessment and Monitoring Program	1	-	(0.500)	-	(0.500)
HB0110	Revise laws for filing of exempt water right claims	1	-	1.664	-	1.664
HB0261	Extending termination date for statutory appropriation to public libraries	63	-	(0.792)	-	(0.792)
HB0308	Provide for apprenticeship tax credit with increased amount for veterans	1	(0.002)	-	(0.016)	(0.018)
HB0391	Provide for Montana earned income tax credit	1	-	-	-	-
HB0511	Revise income tax laws related to businesses	1	0.450	-	-	0.450
HB0558	Revise tax rates to mitigate reappraisal	2	(26.654)	-	(8.606)	(35.260)
HB0565	Revise entitlement share laws	0	-	9.249	-	9.249
HB0572	Establish licensure of eating disorder centers	0	-	-	(0.001)	(0.001)
HB0586	Appropriate funds for City of Laurel water intake project	13	-	-	-	-
HB0597	Create voluntary contribution account to acquire public access easements	1	(0.014)	-	-	(0.014)
HB0600	Generally revise victims' rights laws	0	0.001	-	-	0.001
HB0602	Promote growth of film and other media in Montana	1	(0.310)	-	(0.139)	(0.449)
HB0618	Increase nursing home bed tax for nursing home rate increases	0	0.094	-	-	0.094
HB0650	Implement the provisions of the general appropriations bill Section D	0	3.270	-	-	3.270
HB0660	Revise lodging facility use tax to construct MHC	1	(0.009)	-	-	(0.009)
SB0015	Revise collection of payment for historic rights of way	9	-	-	(0.001)	(0.001)
SB0154	Revise net metering incentives	9	0.113	-	-	0.113
SB0196	Revise transportation laws related to traffic violations in work zones	21	(0.007)	-	-	(0.007)
SB0233	Revise DPHHS rulemaking on medicaid services for youth in foster care	2	-	-	(0.176)	(0.176)
SB0261	Generally revise state fiscal laws	1	-	(0.000)	-	(0.000)
SB0272	Revising laws related to assisted care facility licensing and mental health	2	-	-	(0.001)	(0.001)
SB0333	Generally revise medical marijuana laws	1	-	-	(0.802)	(0.802)
SB0337	Eliminate board of environmental review	3	-	-	0.032	0.032
SB0341	Establish contract requirements for the WWAMI program	9	-	-	(0.079)	(0.079)
SB0345	Provide for high deductible health insurance thru reimbursements and tax credits	1	(2.975)	-	(0.113)	(3.088)
SB0367	Generally revise infrastructure funding laws	6	-	(3.648)	(8.740)	(12.388)
SB0372	Revise local government audit, financial reports	8	-	-	0.013	0.013
SB0377	Revise laws related to bringing Montana into compliance with federal real ID act	6	0.016	-	(0.016)	-
Ret-1st Hse						
HB0002	General Appropriations Act (showing language appropriations only)	8	-	(2.100)	1.580	(0.520)
HB0070	Strengthening guardianship services and creating a WINGS group	6	-	(0.200)	-	(0.200)
HB0144	Generally revise motor vehicle laws	6	0.008	-	-	0.008
HB0205	Revise tax laws related to vehicles	5	-	-	(0.046)	(0.046)
HB0303	Create child abuse and neglect review commission	5	-	-	(0.015)	(0.015)
HB0383	Provide actuarial required funding for Sheriff's Retirement System	5	-	-	(0.169)	(0.169)
HB0390	Generally revise school funding laws	0	-	-	0.114	0.114
HB0462	Alcohol licenses for flathead community college	5	0.001	-	-	0.001
HB0550	Revise laws related to corporate loss carryback and carryforward	0	0.950	-	-	0.950
HB0589	Require DPHHS to monitor factors related to children's mental health outcomes	2	-	(0.005)	-	(0.005)
HB0642	Implement the provisions of the general appropriations bill Sec. A	5	1.100	-	-	1.100
HB0647	Generally revise education funding, implement general appropriations bill	5	-	(0.400)	(10.700)	(11.100)
SB0094	Provide property tax exemption for certain residential property	0	(0.162)	-	(0.174)	(0.336)
SB0241	Generally revise commercial drivers license laws	0	0.037	-	(0.042)	(0.005)

Questions?

- Please contact the Legislative Fiscal Division:
<https://leg.mt.gov/lfd/staff/>
- During session attend 7:15 a.m. coffee briefings with LFD staff. First coffee & fiscal training is January 5 in room 114 and will cover the state financial reserves, how much and what is the purpose
- All training materials are found on the LFD website:
<https://leg.mt.gov/lfd/>