

ANDREW M. CUOMO
GOVERNOR



JOE MARTENS
COMMISSIONER

STATE OF NEW YORK
DEPARTMENT OF ENVIRONMENTAL CONSERVATION
ALBANY, NEW YORK 12233-1010

JUL 29 2013

Mr. Jason Kemper, Chair
Conservation Fund Advisory Board
217 Northville Road
Edinburg, NY 12134

Mr. Charles Pace
3207 Moraine Road
Cazenovia, NY 13035

Mr. Bill Conners
686 Traver Road
Pleasant Valley, NY 12569

Dear Msrs:

Jason, Charles + Bill

Thank you for meeting with me this week regarding New York's Conservation Fund.

I very much appreciate your tireless efforts to support fish and wildlife resources in New York, and to advise the Department of Environmental Conservation (DEC) on the prudent management of the Conservation Fund. Ours is a productive partnership and I appreciate the importance of your role in advising DEC.

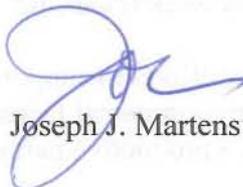
During our meeting you raised several questions that I wanted to respond to without delay.

- The 2011-12 Level of Effort Report has been completed and is enclosed for your review. The 2012-13 Level of Effort Report will be completed on schedule in November 2013.
- The major expense associated with the DEC's current law enforcement training academy is the salaries of the new recruits. This includes 32 new environmental conservation officers. The annualized cost for these officers, including fringe benefits, will be approximately \$2.3 million. These costs will be paid using Conservation Fund monies. The current academy also includes 18 Forest Ranger recruits; their salaries are not to be paid from the Conservation Fund.
- There are other expenses associated with the Academy, such as facility costs and uniforms and equipment for new recruits. DEC will be paying these costs from funding sources other than the Conservation Fund.

- As you know, DEC currently reimburses Conservation Fund Advisory Board (CFAB) members for travel costs to their meetings in accordance with ECL 11-0327: 4, which states, "*Advisory board members; expenses. Conservation fund advisory board members shall receive no salary, but the necessary traveling expenses of voting members when attending meetings of the board shall be paid from moneys appropriated to the board for travel and shall be paid on vouchers certified by the chairman of the board upon the audit of the comptroller in the manner provided by law.*" While we do not believe that this provision includes reimbursing members for other travel related to their membership on the CFAB, we are willing to support travel expenses to other events for CFAB members, as we do not want members to be unduly burdened by their support for CFAB business, providing these expenses are within an established budget. At this time, DEC could accommodate approximately \$14,000 for this purpose for the remainder of the state's fiscal year (ending 3/31/14), including the reimbursement for travel to CFAB meetings at DEC. I ask that you contact Assistant Commissioner Kathy Moser to develop a process for reimbursing members for these additional travel costs within this budgeted amount, as well as criteria for appropriate expenses.

Please let me know what additional questions and concerns you may have. As always, I look forward to continuing to work with CFAB to foster sound management of our fish and wildlife resources and to further enhance New Yorkers ability to access and enjoy those resources.

Sincerely,



Joseph J. Martens

Enclosures

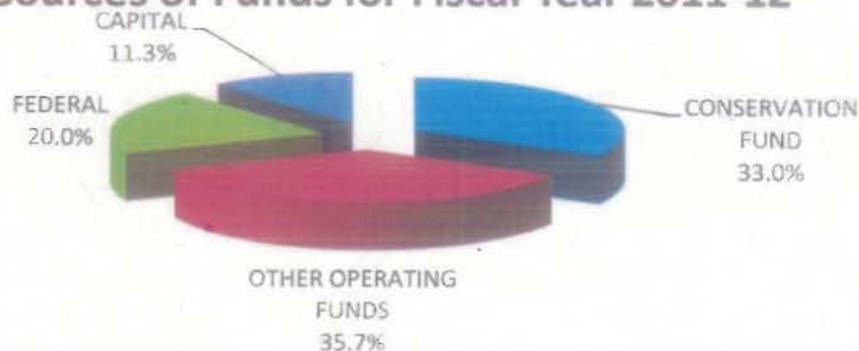
MEMORANDUM

JUL 25 2013

TO: Commissioner Martens and Patricia Riexinger
FROM: Nancy W. Lussier
SUBJECT: Level of Effort - Fish, Wildlife & Marine Program, FY 2011-12

Attached is a report of the sources and uses of funds expended by various DEC divisions on behalf of, and in support of, the Fish, Wildlife and Marine program during fiscal year 2011-12. The total effort from all funding sources is \$120,686,314. This report is promulgated to form the basis of the Legislatively-mandated annual report issued by the NYS Conservation Fund Advisory Board to the Commissioner, Legislature and Governor (Article 11, Section 327, of the Environmental Conservation Law).

Fish, Wildlife & Marine Level of Expenditures
Sources of Funds for Fiscal Year 2011-12




Director of Management & Budget Services

NWL:AR;jlh
Attachments

c: M. Gerstman, W. Heinrich, A. Reynolds
L. Brooks - DOB

2011-12 Fish, Wildlife & Marine
Level of Effort

The total level of expenditure for the 2011-12 state fiscal year was \$120,686,314. This level reflects a ten percent increase of \$11,293,994 from the amount reported in FY 2010-11. A statewide hiring freeze and overtime moratorium was continued from the previous fiscal year. Changes are summarized in Tables 1 and 2 below.

Table 1 - Level of expenditure by program for FY 2011-12 and FY 2010-11:

<u>Program</u>	<u>2011-12</u>	<u>2010-11</u>	<u>Change</u>
Fish, Wildlife & Marine	\$ 50,901,740	\$ 53,689,353	-\$ 2,787,613
Law Enforcement	\$ 31,755,992	\$ 20,507,297	\$ 11,248,695
Public Affairs	\$ 884,289	\$ 1,138,773	-\$ 254,484
Lands & Forest	\$ 563,792	\$ 459,204	\$ 104,588
Operations	\$ 2,901,554	\$ 2,564,041	\$ 337,513
Indirect Support	\$ 20,100,726	\$ 16,576,466	\$ 3,524,260
FW&M Capital Projects	<u>\$ 13,578,221</u>	<u>\$ 14,457,186</u>	<u>-\$ 878,965</u>
Total	\$120,686,314	\$109,392,320	\$ 11,293,994

Table 2 - Level of expenditure by funding source for FY 2011-12 and FY 2010-11:

<u>Fund</u>	<u>2011-12</u>	<u>2010-11</u>	<u>Change</u>
Conservation Fund ¹	\$ 39,872,603	\$ 40,714,164	-\$ 841,561
Other Operating Funds	\$ 43,519,071	\$ 30,485,424	\$13,033,647
Federal	\$ 23,716,419	\$ 23,735,545	-\$ 19,126
Capital Projects	<u>\$ 13,578,221</u>	<u>\$ 14,457,186</u>	<u>-\$ 878,965</u>
Total²	\$120,686,314	\$109,392,319	\$11,293,995

¹ Includes traditional & sub-accounts: RAGTW, Surf Clam, Habitat, Migratory Bird & Marine Resources; excludes Licensed Guides.

² Totals may vary by \$1.00 due to MS Excel rounding.

Highlights of Program Expenditures

This report covers expenditures occurring between April 1, 2011 and March 31, 2012. This period includes expenditures from FY 2011-12 appropriations and FY 2010-11 appropriations for the carry-out period April-June 2011, as well as expenditures from various fiscal year Capital appropriations.

FISH, WILDLIFE & MARINE

Total direct expenditures for the Division of Fish, Wildlife and Marine Resources (FWMR) were \$50,901,740 in FY 2011-12 compared to \$53,689,353 in FY 2010-11. This is a decrease of \$2,787,613. Fish, Wildlife & Marine Resources expenditures paid by the Conservation Fund were \$27,733,725. This was a decrease of \$3,808,571 from \$31,542,296 in FY 2010-11. This can be attributed to a decrease in personal service costs and associated fringe benefits. Other Operating Funds, including the General Fund, contributed \$4,711,456 in support of the Division of Fish, Wildlife and Marine Resources compared to the FY '10-11 total of \$2,928,455. Expenditures in Federal Aid, excluding indirect support and Capital, contributed \$18,456,559 in FY 2011-12. This was a decrease of \$762,043 compared to the FY 2010-11 Federal contribution of \$19,218,603.

Primary sources of Federal Aid include Wildlife Restoration grants, Fisheries and Marine Restoration grants, Section 6 (Endangered Species Act) grants and other grants from such Federal agencies as Agriculture, Environmental Protection, Commerce, and Interior. Over the past 3-5 years, the amount of State Wildlife Grants (SWG) from Department of Interior has continued to increase. All of these grants except for a few are still active multi-year grants. Many are tied into 3rd party contracts or time-specific studies.

LAW ENFORCEMENT

The Division of Law Enforcement's (DLE) direct support expenditures associated with Fish, Wildlife and Marine activities totaled \$31,755,992, after the percentage of Time & Activity (T&A) devoted to Fish, Wildlife and Marine Activities was applied to total Law Enforcement costs. This percentage was 50.80%. Sources of funding for the Division of Law Enforcement were as follows: Conservation Fund \$5,917,959, Other Operating Funds \$25,313,743 and Federal funding of \$524,290. The Conservation Fund paid approximately \$2.9 million more in FY 2011-12 compared to the prior year for Law Enforcement activities. This was primarily due to the Agency Police Services Unit (APSU) contract settlement with the State of New York. The Conservation Fund paid \$1,739,157 in personal service, plus associated fringe benefits and cost allocation recovery. These expenditures occurred at the end of the 2011-12 fiscal year. The retroactive expenditures were offset by a cash transfer of \$3,853,000 from the General Fund. The intent of the transfer was to offset the retroactive payments. The Conservation Fund was therefore held harmless. The Conservation Fund contributed 11% of the Division of Law Enforcement's total direct expenditures during the fiscal year.

Federal spending by the Division of Law Enforcement is primarily made through Joint Enforcement grants from the Office of Homeland Security. These grants are being used to purchase and maintain boats, boating equipment, and related supplies & materials. Overall, there was a decrease of \$762,043 over FY 2010-11 levels. This decrease consisted of personal service and associated fringe and indirect costs, and non-personal service.

Services provided by the Division of Law Enforcement for the Fish, Wildlife and Marine Resources program include enforcing fish and wildlife laws, conducting special investigations regarding license issuing officers and hunting accidents, and hunter safety instruction. In 2011 the Division of Law Enforcement charged 70 people with illegal poaching. Arrests were spread across 13 counties in the Capital Region, Adirondacks, Champlain Valley and Mohawk Valley. Charges included using lights to illegally "jack" deer, shooting from a vehicle, shooting across a road, hunting near a residence, trespassing, using bait or salt licks to illegally draw deer or bear, hunting without a license, hunting with firearms during bow season, and having a loaded weapon inside a vehicle.

PUBLIC AFFAIRS & EDUCATION

The Division of Public Affairs and Education (DPAE) is a support division to all agency programs at DEC, including Fish, Wildlife and Marine Resources. Of the Division of Public Affairs and Education's total time and activity in support of all agency programs, the percentage devoted to Fish, Wildlife and Marine Activities was 36.11%, which is an increase of less than a percentage point from FY 2010-11. This percentage was applied to Public Affairs' direct costs only for Fiscal Year 2011-12. Public Affairs' indirect expenditures are captured under the Indirect section of this report. Expenditures in direct support of Fish, Wildlife and Marine Resources totaled \$884,289. The source of funds for Public Affairs effort was as follows: Conservation Fund \$123,270 and Other Operating Funds of \$761,019. Public Affairs & Education does not receive direct Federal Funding. There was a decrease in overall personal service expenditures for Public Affairs. Both the personal service-regular and other-personal service expenditures decreased over the previous year. Other-personal service includes both overtime & holiday pay and temporary service. The Conservation Fund supports temporary service for work performed at the Environmental Education Centers in support of Fish, Wildlife and Marine program.

Other services provided by Public Affairs and Education toward Fish & Wildlife efforts include: producing agency publications; writing and design of reports; design and production of interpretive signs and displays; design and maintenance of the DEC public website; publishing the *Conservationist* magazine; providing information to the public through various outreach services including public participation meetings, fairs, outdoor shows, festivals, clinics, etc.; providing photographic services; providing environmental education to the public on F&W issues; and stewardship of natural resources through our education centers and our summer youth camps.

LANDS & FOREST

The Division of Lands & Forest's direct support expenditures associated with Fish, Wildlife and Marine activities totaled \$563,792. after the percentage of Time & Activity (T&A) devoted to Fish, Wildlife and Marine Activities was applied to total Lands & Forest costs. This percentage was 3.05%. The source of funding associated with the Division of Lands & Forest support expenditures was as follows: \$1,901,574 Federal and -\$1,337,782 from Other Operating Funds. The Conservation Fund does not fund activities for the Division of Lands & Forest. Therefore there were no Conservation Fund expenditures. The negative amount of Other Operating Funds is due to the method of calculating the source of funds. Other Operating Funds is calculated by taking Lands & Forest support expenditures and backing out Conservation Fund and Federal funding. This resulted in a negative amount. Division of Lands & Forest receives funding from the General Fund, Federal Grants, Capital, and Special Revenue-Other accounts such as the Environmental Regulatory Account, Natural Resource Account, Oil & Gas Account, and Recreation Account.

Services provided by the Division of Lands & Forest toward Fish & Wildlife efforts include: acquisition of lands, appraisals for Fish & Wildlife, survey of lands under Fish & Wildlife jurisdiction, survey contracts, Wildlife Management Area inventory, and Wildlife Management Area woodlands management.

OPERATIONS

Total expenditures by the Division of Operations in direct support of Fish, Wildlife and Marine activities for fiscal year FY 2011-12 totaled \$2,901,554, an increase of \$337,513. The Conservation Fund contributed \$863,190 of the total expenditures incurred by Operations in support of Fish, Wildlife and Marine activities during this time period. Other operating funds provided \$1,809,819. Federal funding contributed a total \$228,545.

Services provided by the Division of Operations for Fish, Wildlife and Marine include:

- Design and Construction which is responsible for the planning and coordination of the engineering and architectural design program as it relates to the development, rehabilitation, and maintenance of Department facilities such as dams, boat launch sites, fish hatcheries, and wildlife management areas.
- Field Operations which covers a range of services including the construction permitting, construction quality control and maintenance of a very diverse and expanding range of Department assets which include, dams, bridges, laboratories, boat launch sites, wildlife management areas, game farms and fish hatcheries.
- Transportation Services which involves responsibility for the Department's automotive equipment management program on a statewide basis. In support of all Department programs, Transportation Services assists in the acquisition and assignment of automotive equipment, plus provides cost and use analysis, maintenance and disposal of all automotive equipment, i.e., cars, vans, pickup trucks, dump trucks, construction equipment, boats (large inboards to small outboards), etc.

Indirect support costs provided by this Division are addressed in the Indirect section of this narrative.

CAPITAL

Capital expenditures, including personal service, totaled \$13,578,221. This was a decrease of \$878,965 from the FY 2010-11 amount of \$14,457,186. Capital expenditures under the Environmental Protection Fund (EPF) totaled \$6,139,840, which includes \$507,318 in spending on Hudson River Estuary.

Capital Projects Fund (002) is broken down into five sections. These sections are Construction, Reconstruction & Improvement, Rehab & Improvement, Clean water/Clean Air Bond Act, Empire State Development Corp. (ESDC), Executive Order 111. The significant decrease in expenditures under the Capital Project Fund was associated with Clean Water / Clean Air (CW/CA) Bond Act. Expenditures were realigned under a different Capital funding source. A total of \$3,650,000 was moved from the EQBA to settlement cost centers for the Babylon and Clakstown landfills.

Expenditures for the Parks Infrastructure Fund (SPIF) were -\$278,611. This is due to costs being realigned during the year. Expenditures were moved from the SPIF to the Hard Dollar Capital appropriation. These charges were for the Rome Fish Hatchery. SPIF funding is provided by a sub-allocation from the Department of Parks, Recreation and Historic Preservation. The purpose of this funding is for the rehabilitation, preservation and improvement of State park facilities and historic sites.

An increase in Federal Capital Project expenditures occurred for a second consecutive year. Federal Capital Projects expenditures totaled \$3,365,069. This is an increase of \$349,434 over FY 2010-11. The reason for this the increase is the same as in the past two years. A journal voucher was processed to transfer eligible Long Island Sound Restoration Act (LISRA) expenditures incurred under the Clean Water/Clean Air Bond Act to Federal LISRA grants. This action expended grant funds which allowed a cash draw down from the Federal Clearing House. This journal voucher totaled \$2,374,877.

INDIRECT SUPPORT

Indirect support service includes the Divisions of Executive, Management and Budget Services, Public Affairs and Education, Operations, Regional Affairs, Environmental Permits and Office of General Counsel activities. Indirect support service expenditures totaled \$20,100,726 for FY 2011-12. This is an increase of \$3,524,260 from the previous fiscal year. Indirect is calculated as a percentage of direct personal service and fringe benefits. The indirect rate increased from 27.11% in FY 2010-11 to 28.98% in FY 2011-12. This rate increase is the reason for the increase of indirect support service expenditures.

Of the total, the Conservation Fund contributed \$5,234,460 toward indirect support services; Federal aid contributed \$2,998,112; and the balance of \$11,868,154 was paid by other operating funds, including the General Fund. Contributions made from the Conservation Fund increased by \$46,801. Contributions made by Federal aid increased by \$134,897. Contributions made from all other funding sources increased by \$3,342,561.

2011-12 FISH, WILDLIFE & MARINE LEVEL OF SUPPORT ANALYSIS SUMMARY

FW&M EFFORT

CATEGORY	PERSONAL SERVICE	FRINGE BENEFITS	SUBTOTAL	NONPERSONAL SERVICE	TOTAL
DIRECT PROGRAM COSTS					
FISH, WILDLIFE & MARINE	17,906,675	8,580,046	26,486,721	5,956,460	32,443,181
FEDERAL AID (F,W&M) (290)	7,220,947	3,124,504	10,345,450	8,111,109	18,456,559
SUBTOTAL DIR PGM	25,127,622	11,704,550	36,832,171	14,067,569	50,900,740
DIRECT SUPPORT COSTS					
LAW ENFORCEMENT	20,402,172	9,766,734	30,168,906	1,587,087	31,755,992
PUBLIC AFFAIRS & EDUCATION	444,130	212,783	656,913	227,376	884,289
LANDS & FOREST	352,218	167,463	519,681	44,111	563,792
OPERATIONS					
DESIGN AND CONSTRUCTION	390,801	179,831	570,632	2,402	573,034
FIELD OPERATIONS	829,182	397,261	1,226,443	172,083	1,398,526
TRANSPORTATION SERVICES	628,767	301,237	929,994	0	929,994
SUBTOTAL OPERATIONS	1,848,740	878,329	2,727,069	174,485	2,901,554
SUBTOTAL DIR SUPPORT	23,047,260	11,025,309	34,072,569	2,033,059	36,105,628
TOTAL DIRECT COSTS	48,174,882	22,729,859	70,904,740	16,100,628	87,005,368

CAPITAL PROJECTS	PS	FB	SubTotal	Other-Capital	TOTAL
CONS., RECONS., & IMPROV. (002)	68,845	32,984	101,829	1,292,547	1,394,376
REHAB & IMPROVEMENT (R&I) (002)	0	0	0	128,155	128,155
CW/CA BOND ACT (002)	54,665	26,190	80,855	512,520	593,375
EMPIRE STATE DEVELOP. CORP. (002)	0	0	0	0	0
EXECUTIVE ORDER 111 (002)	0	0	0	0	0
PARKS INFRASTRUCTURE FUND (076)	0	0	0	-278,611	-278,611
ENV PROTECTION FUND (078)	0	0	0	6,139,840	6,139,840
NATURAL RES DAMAGES (378)	112,174	53,743	165,917	2,069,815	2,235,732
HAZARDOUS WASTE REMEDIAL (312)	0	0	0	0	0
MISC. CAPITAL PROJECTS FUND	0	0	0	285	285
FEDERAL PROJECTS (291)	0	0	0	3,365,069	3,365,069
SUBTOTAL CAPITAL	235,684	112,917	348,601	13,229,620	13,578,221
INDIRECT SUPPORT					20,100,728
GRAND TOTAL	48,412,566	22,842,776	71,255,341	29,330,248	120,686,315

SOURCE OF FUNDS

CONSERVATION FUND	OTHER OPERATING FUNDS	FEDERAL	CAPITAL	TOTAL
27,733,725	4,711,456	0	0	32,445,181
		18,456,559		18,456,559
27,733,725	4,711,456	18,456,559		50,901,740
5,917,959	25,313,743	524,290		31,755,992
123,270	761,019	0		884,289
0	-1,337,782	1,901,574		563,792
863,190	1,809,819	228,545		2,901,554
6,904,419	26,546,799	2,654,409		36,105,627
34,638,143	31,258,256	21,110,968	0	87,007,367
			1,394,376	1,394,376
			128,155	128,155
			593,375	593,375
			0	0
			0	0
			-278,611	-278,611
			6,139,840	6,139,840
			2,235,732	2,235,732
			0	0
			285	285
			3,365,069	3,365,069
			0	0
			13,578,221	13,578,221
5,234,480	11,868,154	2,998,112	0	20,100,728
39,872,603	43,126,410	24,109,080	13,578,221	120,686,314

Cons Fund	33.0%	39,872,603
Other Oper Fds	35.7%	43,126,410
Federal	20.0%	24,109,080
Capital	11.3%	13,578,221
TOTAL	100.00%	120,686,314

Direct Support

Law Enforcement - A study of the time and activity codes was used to determine a percentage of time spent by Law Enforcement personnel on fish and wildlife activities. Time & activity codes were provided by program. All titles, sworn and civilian, were used, as were all activities related to Fish, Wildlife & Marine resources. Administrative codes were excluded as well as the cost for code 8921, Resource Protection. This exclusion (as requested by LE) is due to the fact that this code is extremely variable as it pertains to FW&M. The percentage developed was 50.80% and was applied to total Law Enforcement expenditures of personal service, fringe benefits and non-personal service including Resource Protection (8921) expenditures.

Public Affairs and Education - As with Law Enforcement, a study of time and activity codes was used to determine a percentage of time spent by Public Affairs personnel on Fish, Wildlife and Marine activities. Time & activity codes were provided by program. Administrative codes were excluded. Of the codes identified in support of FW&M, Code 1927 was determined to be 100%. The remaining FW&M T&A costs were prorated, then, the regular T&A methodology was applied yielding 36.11%. This percentage was applied to the expenditures of Public Affairs and Education's personal service, fringe benefits and non-personal service.

Lands and Forest - A study of the time and activity codes was used to determine a percentage of time spent by Lands and Forest personnel on fish and wildlife activities. Time & activity codes were provided by program. Administrative code 7203 was excluded. The percentage developed was 3.05% and was applied to total Lands and Forest expenditures of personal service, fringe benefits and non-personal service.

Operations - The following portions were considered as direct:

- Design and Construction
- Field Operations
- Transportation Services

A study of the time and activity codes, as provided by program, was used to determine the percentage of time spent on fish, wildlife and marine activities by the Design and Construction and Field Operations sections. Field Operations also spent a percentage of time on Law Enforcement activities. Administrative codes were excluded. The percentages developed were applied to the direct cost expenditures of personal service, fringe benefits and non-personal service for those sections. The percentages are as follows:

Design and Construction	36.54%	for fish & wildlife
Field Operations	7.34%	for fish & wildlife
Field Operations	0.10%	for law enforcement

Since 50.80% of Law Enforcement's effort is devoted to Fish, Wildlife and Marine activities, Field Operations' level of effort was calculated at the same percentage of Operations' percent of effort for Law Enforcement.

Methodology for Fish, Wildlife & Marine
Sources and Uses of Funds
FY 2011-12

1. Methodology to determine the total cost of the Fish, Wildlife & Marine program during fiscal year 2011-12 follows. Costs were classified as either direct or indirect in nature.
 - a. If direct, various methods and formulae were used to determine the cost of fish, wildlife & marine activities.
 - b. If indirect, the Department's Federally approved indirect rate of 28.98% of direct personal service and fringe benefits for FY 2011-12 was applied to account for indirect expenditures.

2. The following programs expended effort for fish, wildlife & marine activities and were classified accordingly:

<u>Direct</u>	<u>Direct Support</u>	<u>Indirect Support</u>
Fish, Wildlife & Marine	Law Enforcement	Executive
	Public Affairs and Education	Office of Mgmt & Budget
	Operations	Public Affairs and Education
	Lands and Forest	Operations
		Regional Affairs
		Office of General Counsel
		Environmental Permits

Cost allocation recovery charges for costs incurred by central service agencies, such as the Division of Budget, the Department of Civil Service, the Office of the State Comptroller, and the Office of General Services, which provide indirect support services to all state agencies, were included as indirect support.

3. The direct and direct support components include:

Direct

Fish, Wildlife & Marine - All costs attributable to the program including costs for the Return a Gift to Wildlife, Migratory Bird, Freshwater Wetlands Appeals Board, Delmar Lab, Marine district costs, the Hudson River Estuary programs are considered as fish, wildlife and marine.

The time and activity methodology was not used for Transportation Services due to the availability of mileage data for program chargeback's. The Division of Operations does not fund equipment management costs for programs. All costs are recovered by Operations through the chargeback system. A ratio from the mileage data for program chargeback's gives the percentage of time spent on Fish, Wildlife and Marine activities. These percentages were applied to the direct cost expenditures of personal service and fringe benefits. Since costs are charged back to programs, the percentage is not applied to non-personal service. Non-personal service consists of only those purchases, if any, made by Operations for the fish, wildlife and marine program.

As with Field Operations, Transportation Services supports both Fish, Wildlife & Marine and Law Enforcement. The percentage of time spent on Law Enforcement's efforts by Operations was developed from mileage data available for program chargeback's. As with Field Operations, transportation services' level of effort on behalf of Fish, Wildlife & Marine Resources was calculated at a percentage of Operations' percent of effort for Law Enforcement.

4. Indirect Support was based on the Federally approved indirect rate of 28.98% applied to total direct personal service costs of the agency, plus fringe benefit costs. The portion of indirect support funded by the Conservation Fund includes personal service and associated fringe benefits for Executive, Management and Budget, Public Affairs and Education, Operations, Regional Affairs, Environmental Permits and Office of General Counsel.

Indirect Support costs from DEC for Fish, Wildlife & Marine activities:

- Executive - Fish & Wildlife's proportionate share of Executive Office efforts, including Deputy Commissioner for Natural Resources, Legislative Affairs office which works on legislation, and the Bond Act office.
- Management and Budget - includes staff which process personnel transactions, pay vendors, approve travel advances, process travel reimbursement, recoup funding from Federal grants, prepare spending authorizations for State Operations and Capital funds. This report also includes Fish, Wildlife & Marine's proportionate share of Departmental leases for regional and sub-regional offices, as well as central offices. Telephone services, hunting & fishing license accounting, payroll processing and contract approval are other essential services provided.
- Public Affairs and Education - audio-visual is the part of PA&E that is considered indirect and includes displays for state fair, etc.
- Operations - Electronics is indirect.
- Regional Affairs - includes regional directors and secretarial/clerical staff throughout the regions which provide a proportionate share of support to regional Fish, Wildlife & Marine activities.
- Office of General Counsel - includes Division of Legal Affairs' direct part for such activities as natural resource damages, counsel for rules, regulations, statutes, and contracts.
- Environmental Permits - permitting.

Cost allocation recovery charges for central agencies for programs funded by the Conservation Fund are also reflected as indirect support.

Costs actually paid for by the Conservation Fund were deducted from the total costs, less Federal and capital, and the balance was determined to be funded either by Federal, Capital, or Other Operating Funds.

5. Capital Projects

All Capital project expenditures, including Capital, EPF, Natural Resource Damages Capital, Hazardous Waste Remedial Fund, and Federal Capital projects in support of FW&M activities for all programs were summarized.