

State of Wisconsin

Notice of **Material Information** #2008-24

Dated November 20, 2008

Information Cover Sheet

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Issuer: State of Wisconsin

CUSIP Numbers: 977053 Prefix (All) 977055 Prefix (All)
977056 Prefix (All) 97705L Prefix (All)
977087 Prefix (All) 977092 Prefix (All)
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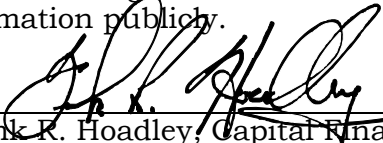
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Agency Budget Requests and Revenue Estimates—Department of Administration Report, November 20, 2008.

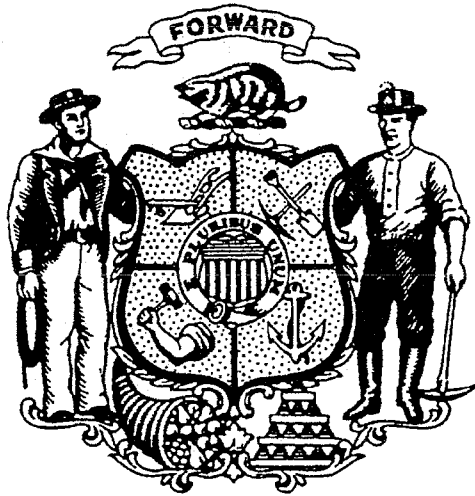
The attached report from the State of Wisconsin Department of Administration includes (1) the Department of Revenue's general purpose tax revenue estimates for the current fiscal year (2008-09) and the next two fiscal years (2009-10 and 2010-11), (2) a summary of agency budget requests for the next two fiscal years, and (3) projected general fund condition statement that reflects current law appropriations for fiscal year 2008-09, agency requests for fiscal years 2009-10 and 2010-11, and reestimates of departmental and tribal gaming revenues, sum sufficient appropriations, and lapses.

The undersigned represents that he is the Capital Finance Director, State of Wisconsin Capital Finance Office (which is the office of the State of Wisconsin responsible for providing annual reports and giving notice of listed material events when notice is required by the State's Master Agreement on Continuing Disclosure) and is authorized to distribute this information publicly.


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AGENCY BUDGET REQUESTS
and
REVENUE ESTIMATES

FY2010
FY2011

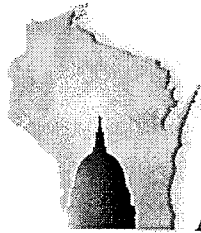


STATE OF WISCONSIN

Division of Executive
Budget and Finance

Department of Administration

November 20, 2008



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**

JIM DOYLE
GOVERNOR

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November 20, 2008

The Honorable Jim Doyle, Governor
Members of the Wisconsin Legislature
State Capitol
Madison, Wisconsin 53702

Dear Governor Doyle and Members of the Legislature:

Under s. 16.43, Wisconsin Statutes, the Department of Administration must submit certain budget information to you by November 20 of even-numbered years. This letter transmits a summary of agency budget requests for the next two fiscal years and the Department of Revenue's general purpose tax revenue estimates for the current fiscal year (fiscal year 2008-09) and the next two fiscal years (fiscal year 2009-10 and fiscal year 2010-11). It also includes the base budget review reports required under s. 16.423, Wisconsin Statutes, for one-third of all state agencies.

In June 2008, the state finished fiscal year 2007-08 with a \$130 million general fund balance. Ratings on the state's bonds were upgraded based on improvement in the state's financial condition and economic outlook. At that time, the outlook for the 2009-11 biennial budget appeared to be in line with the 2005-07 and 2007-09 biennial budgets.

Over the past four months, the national and global economies have been battered by the worst financial crisis in decades. The financial system nearly collapsed. Credit has tightened for consumers, businesses and governments. Retail sales are down dramatically, automobile sales have fallen by one-third since 2005, job losses are mounting and businesses are pulling back on investments.

The revenue report confirms that Wisconsin's economy will slow dramatically in response to this new economic reality. For the first time in decades, revenue collections are expected to fall in two consecutive fiscal years. Department of Revenue economists expect at least four quarters of economic decline, with revenues not expected to increase until fiscal year 2010-11. Specifically, the Department of Revenue forecasts general fund tax revenues to decline by 2.2 percent in fiscal year 2008-09, decline by 3.9 percent in fiscal year 2009-10 and increase by 4.1 percent in fiscal year 2010-11. These estimates reflect lost sales tax revenue associated with the *Menasha Corporation* decision as well as tax cuts adopted over the last several years, which take effect in the 2009-11 biennium (e.g., health insurance premium deduction, repeal of the estate tax).

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Members of the Wisconsin Legislature
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These estimates assume that the national economy will endure a severe recession over at least the next year. Change in gross domestic product is expected to be 1.3 percent in 2008, -1.0 percent in 2009 and 1.7 percent in 2010. Inflation is expected to moderate significantly from previous months as commodities prices fall dramatically. The forecast anticipates a 3.9 percent increase in the consumer price index for 2008, but expects deflation of 0.9 percent in 2009. As the economy starts to recover in 2010, prices are expected to increase 2.4 and 3.0 percent in 2010 and 2011, respectively.

Wisconsin's economic outlook reflects the national outlook. Employment started to decline the second quarter of 2008 and is expected to decline 0.4 percent in 2008 and 2.1 percent in 2009. The recovery expects employment to return to a growth path posting 0.7 and 1.2 percent growth in 2010 and 2011, respectively. Following employment, personal income growth will decline significantly from 5.7 percent in 2007 to 3.2 percent in 2008 and 1.6 percent in 2009. The recovery that begins in 2010 will post 2.8 percent growth, before reaching full recovery in 2011 with a personal income growth of 4.0 percent.

The challenges to the state budget posed by the global and national recessions will be significant. New funding will only be possible for the highest priority programs and many areas of the budget will have to be severely curtailed or eliminated. Growing Wisconsin's economy and protecting education and health care will demand that the state maximize federal Medicaid revenues and ensure equitable revenue sources for transportation and other critical infrastructure needs.

Wisconsin is not alone in facing considerable budget pressure. The vast majority of states are already in or near recession. Many of those states are forecasting multi-billion dollar deficits for the current fiscal year (fiscal year 2008-09) and the next (fiscal year 2009-10). Action by Congress in the form of economic stimulus legislation will be critical for both job creation and state budget stability.

This revenue forecast and economic outlook reflect the best available data at this point in the fiscal year. Department of Revenue economists continue to review revenue collection data and personal income and wage statistics produced by the federal Bureau of Economic Analysis and the state Department of Workforce Development. As in past biennia, these estimates will be reviewed again by the Departments of Administration and Revenue and the Legislative Fiscal Bureau prior to introduction of the Governor's budget. This review may result in new estimates being released by the Legislative Fiscal Bureau when it produces its condition of the general fund memorandum for the incoming Legislature early in 2009.

The general fund condition in this report reflects current law appropriations for fiscal year 2008-09 and agency requests for fiscal years 2009-10 and 2010-11. It also reflects reestimates of departmental and tribal gaming revenues, sum sufficient

appropriations and lapses from general purpose revenue (GPR) appropriations in fiscal year 2008-09. The Department of Administration is also monitoring fiscal year 2008-09 cost pressures in state agencies, including Medicaid, corrections, child welfare programs and child care assistance.

Agency Budget Requests

Agency budget requests for the next biennium are summarized statewide and by broad functional area (see Appendix 1) and by each agency (see Appendix 2). The requested funding is displayed in tables by source of funds and by major expenditure purpose, i.e., local assistance, state operations, and aids to individuals and organizations. Each table also includes actual agency expenditures during fiscal year 2007-08, as well as the fiscal year 2008-09 adjusted base year amounts. Fiscal year 2008-09 adjusted base year amounts are the starting point in considering changes to agency budgets for the 2009-11 biennium.

In total, agencies have requested annual spending increases from all fund sources of \$1.482 billion (5.1 percent) in fiscal year 2009-10 and another \$884.2 million (2.9 percent) in fiscal year 2010-11. If approved, these requests would increase total state spending from the adjusted base of \$29.279 billion in the current fiscal year to \$30.761 billion in fiscal year 2009-10 and \$31.645 billion in fiscal year 2010-11 (see Table 1).

Agencies have requested annual spending increases from GPR of \$1.141 billion (8.0 percent) in fiscal year 2009-10 and another \$480.3 million (3.1 percent) in fiscal year 2010-11. If approved, these requests would increase GPR spending from the adjusted base level of \$14.199 billion in the current fiscal year to \$15.340 billion in fiscal year 2009-10 and \$15.820 billion in fiscal year 2010-11 (see Table 1). A significant share of these requests reflect the impact of statutory changes made in the 2007-09 biennium, including a \$150 million increase in school property tax credits for the December 2008 property tax bills that will be paid in fiscal year 2009-10 and one-time funding of \$338 million for Medicaid costs that is requested to be replaced with GPR in fiscal year 2009-10. These two items account for \$488 million (43 percent) of the \$1.141 billion in additional GPR funding in agency requests. The remaining GPR requested increases total \$653 million, a 4.6 percent increase over fiscal year 2008-09.

The figures presented here represent state agency budget requests submitted to the Department of Administration. The budget instructions directed GPR agencies to request no increase in GPR and certain SEG appropriations. Exceptions to the limit on increases were focused on high-priority programs, including school aids, Medicaid caseload growth, population growth at state institutions, economic development activities of the University of Wisconsin System, as well as standard budget adjustments.

Revenue Estimates

The Department of Revenue's estimates of general purpose tax revenues for the current fiscal year (fiscal year 2008-09), fiscal year 2009-10 and fiscal year 2010-11 are summarized by tax source (see Table 2). For fiscal year 2008-09, state tax revenues are estimated at \$12.762 billion. This is \$280.6 million (-2.2 percent) lower than fiscal year 2007-08 actual revenues, and \$509.2 million lower than the Legislative Fiscal Bureau's February 2008 estimates for fiscal year 2008-09 contained in the final Chapter 20 schedule. State tax revenues are estimated to decrease from this revised fiscal year 2008-09 base of \$12.762 billion to \$12.268 billion in fiscal year 2009-10, a decrease of \$494 million (-3.9 percent) over fiscal year 2008-09, and increase to \$12.722 billion in fiscal year 2010-11, an increase of \$504 million (4.1 percent) over fiscal year 2009-10.

These revenue estimates are based on existing tax law and are the result of economic activity, not proposed general tax law changes. The figures presented here incorporate the effects of all tax law changes to the fiscal year 2008-09 tax base adopted in this and prior biennia, which together will reduce state tax revenues by an estimated \$178 million in the 2009-11 biennium. These tax cuts include deductions for health insurance premiums, child care costs and higher education tuition, as well as exemption of some retirement income from taxation and repeal of the estate tax under the federal tax code. Property tax credits, which are paid from an appropriation rather than part of the tax code, will increase by \$155 million annually starting in fiscal year 2009-10 as part of paying for two-thirds of school costs in fiscal year 2008-09, significantly limiting property tax increases on the median value home in December 2008, and exempting eligible veterans and their families from property taxes. Taken together, these tax cuts and credits total nearly \$500 million in the 2009-11 biennium.

In addition, these revenue forecasts incorporate preliminary estimates of refunds associated with the *Menasha Corporation* decision. The Department of Revenue projects that \$21 million will be paid in fiscal year 2008-09, \$212 million in fiscal year 2009-10 and \$37 million in fiscal year 2010-11. These refunds will reduce overall sales tax collections in those respective fiscal years.

General Fund Condition Projections

The Department of Revenue's revenue estimates indicate that the state's economy will be affected by the global and national recessions. Several points should be emphasized, however, when assessing the state's overall financial picture.

1. The state's general fund balance at the end of fiscal year 2008-09 is now projected to be -\$346.2 million (see Table 3). This projection is based on the actual gross balance available at the end of fiscal year 2007-08, the Department of Revenue's

revised fiscal year 2008-09 tax revenue estimates and the final budget for fiscal year 2008-09. Estimates of departmental revenues, sum sufficient appropriations and lapses have been updated based on the latest available information. These figures will be revised, if necessary, when the Governor's budget is submitted.

2. Under s. 16.50, Wisconsin Statutes, the secretary of the Department of Administration is required to notify the Governor and Legislature and the Governor is required to introduce corrective legislation when previously authorized expenditures in a fiscal year are expected to exceed revenues by more than 0.5 percent. This report serves as that notification and the Governor will be developing legislation to address the fiscal year 2008-09 deficit for introduction early in 2009.
3. Table 4 shows that the combination of estimated revenues, current tax law cuts and credits of approximately \$500 million, other advanced commitments from prior biennia, and agency budget requests for the 2009-11 biennium creates a deficit of approximately \$5.4 billion on June 30, 2011. This is the worst deficit in the state's history.
4. Revenue estimates are inherently difficult to make. The revenue estimates prepared by the Department of Revenue cover more than a two and one-half year period, from now until June 30, 2011. The current economic conditions are some of the most volatile in decades and create considerable uncertainty in making revenue forecasts. The depth and extent of the recession, associated job losses and weakness in consumer spending are extremely difficult to predict. Given these uncertainties, the economic outlook will be reviewed again before the Governor's budget is introduced.

Notes

Several other points about this summary of budget requests should be noted.

- A summary of agency budget requests for GPR spending is shown in Table 5. Similar information is shown for all fund sources in Table 6.
- The budget requests for the Legislature and the six legislative service agencies come from their respective staffs; they have not yet been reviewed by the appropriate committees and may, therefore, be subject to change.
- Budget requests of individual agencies do not normally include any funds for prospective increases for debt service, fuel and utilities, state employee compensation and fringe benefits, or University of Wisconsin faculty pay adjustments. These items will be addressed as Governor's recommendations in the


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budget bill submitted to the Legislature. This means that total spending demands are understated in the attached tables.

- The capital budget requests of agencies are not included in the attached tables. This also understates total spending demands.

If you have any questions on this information, please contact me or State Budget Director David Schmiedicke.

Sincerely,



Michael L. Morgan
Secretary



Table 1

**Summary of Agency Budget Requests
for FY10 and FY11
(in millions of dollars)**

| | <u>FY09 Base</u> | <u>FY10 Request</u> | <u>\$ Change Over Prior Year</u> | <u>% Change Over Prior Year</u> | <u>FY11 Request</u> | <u>\$ Change Over Prior Year</u> | <u>% Change Over Prior Year</u> |
|-----------|----------------------|-------------------------|--|---|-------------------------|--|---|
| All Funds | \$29,279.4 | \$30,761.1 | \$1,481.8 | 5.1% | \$31,645.4 | \$884.2 | 2.9% |
| GPR Only | \$14,199.2 | \$15,340.1 | \$1,140.9 | 8.0% | \$15,820.4 | \$480.3 | 3.1% |

Table 2

**Estimated GPR Tax Revenues
for FY09, FY10 and FY11
(in millions of dollars)**

| <u>Tax Source</u> | <u>Actual FY08</u> | <u>November 2008 Estimate</u> | | |
|--------------------------------|------------------------|-------------------------------|-------------|-------------|
| | | <u>FY09</u> | <u>FY10</u> | <u>FY11</u> |
| Individual Income | \$6,713.7 | \$6,705.4 | \$6,315.9 | \$6,466.2 |
| Sales | 4,268.0 | 4,097.4 | 3,909.5 | 4,233.3 |
| Corporate Income and Franchise | 837.8 | 720.0 | 827.2 | 850.1 |
| Public Utility | 297.5 | 309.1 | 319.4 | 335.0 |
| Excise Taxes | | | | |
| Cigarette | 455.7 | 565.4 | 556.2 | 552.7 |
| Tobacco | 29.7 | 39.9 | 39.7 | 41.4 |
| Liquor and Wine | 45.2 | 43.5 | 42.9 | 42.8 |
| Beer | 9.6 | 9.8 | 9.5 | 9.5 |
| Estate | 158.8 | 25.4 | 0.0 | 0.0 |
| Insurance | 156.6 | 184.7 | 186.3 | 177.4 |
| Miscellaneous | <u>70.3</u> | <u>61.7</u> | <u>61.7</u> | <u>63.9</u> |
| Total | \$13,042.9 | \$12,762.3 | \$12,268.3 | \$12,772.3 |
| Dollar change from prior year | | -\$280.6 | -\$494.0 | \$504.0 |
| Percent change from prior year | | -2.2% | -3.9% | 4.1% |

Table 3
General Fund Condition
Under Revised Revenue Estimates for FY09
(in millions of dollars)

| | FY08 <u>Actual</u> | FY09 Revised <u>Estimate</u> |
|---|-----------------------|---------------------------------|
| Opening Balance, July 1 | \$66.3 | \$130.6 |
| Revenues and Transfers | | |
| Taxes | 13,042.9 | 12,762.3 |
| Departmental Revenues | | |
| Tribal Gaming | 18.0 | 90.7 ¹ |
| Other | <u>550.4</u> | <u>541.8¹</u> |
| Total Available | \$13,677.6 | \$13,525.4 |
| Appropriations, Transfers and Reserves | | |
| Gross Appropriations | \$13,819.5 | \$14,117.9 |
| Compensation Reserve | 50.4 | 132.6 |
| Sum Sufficient Reestimates | | 11.2 |
| Biennial Appropriations Spending Ahead | 34.8 | -34.8 |
| Less Estimated Lapses | <u>-357.7</u> | <u>-420.3²</u> |
| Expenditures or Net Appropriations | \$13,547.0 | \$13,806.6 |
| Balances | | |
| Gross Balance | \$130.6 | -\$281.2 |
| Less Required Statutory Balance | <u>-65.0</u> | <u>-65.0</u> |
| Net Balance, June 30 | \$65.6 | -\$346.2 |

¹Tribal gaming and departmental revenue estimates have been revised based on most recent available data.

²Lapses have been revised to reflect most recent available data.

Note: Revisions have been made to departmental revenues, sum sufficient appropriations and estimated lapses based on the latest available information. Revised estimates, if any, will be made later in the fiscal year and could result in a different FY09 balance.

Note: Despite significant GPR increases in recent years for child care subsidies, flat federal funding under the Temporary Assistance for Needy Families (TANF) and Child Care Development Fund (CCDF) programs is projected to result in a \$40 million shortfall in the Wisconsin Works (W-2) and child care subsidy programs. If funded from GPR, this will increase the FY09 estimated deficit to \$386.2 million.

Table 4

**General Fund Condition
Under Revenue Estimates and Agency Budget Requests
for FY10 and FY11
(in millions of dollars)**

| | <u>FY10</u> <u>Estimate</u> | <u>FY11</u> <u>Estimate</u> |
|--|--------------------------------|--------------------------------|
| Opening Balance, July 1 | -\$281.2 | -\$2,797.7 |
| Revenues and Transfers | | |
| Taxes | 12,268.3 | 12,772.3 |
| Departmental Revenues | | |
| Tribal Gaming | 28.1 | 32.8 |
| Other | <u>501.3</u> | <u>502.9</u> |
| Total Available | \$12,516.5 | \$10,510.3 |
| Appropriations, Transfers and Reserves | | |
| Gross Appropriations | \$15,340.1 | \$15,820.4 |
| Compensation Reserve | 132.6 | 132.6 |
| Projected TANF Deficit ¹ | 49.0 | 73.0 |
| 2007-09 Commercial Paper Reamortization ² | 98.0 | 100.0 |
| Less Estimated Lapses | <u>-305.5</u> | <u>-317.3</u> |
| Net Appropriations | \$15,314.2 | \$15,808.7 |
| Balances | | |
| Gross Balance | -\$2,797.7 | -\$5,298.4 |
| Less Required Statutory Balance | <u>-65.0</u> | <u>-65.0</u> |
| Net Balance, June 30 | -\$2,862.7 | -\$5,363.4 |

¹Despite recent increases in GPR funding for child care, federal Temporary Assistance to Needy Families (TANF) and Child Care Development Fund (CCDF) block grant revenues have not increased and are projected to be insufficient to meet ongoing Wisconsin Works (W-2) and child care subsidy costs. GPR funding to address this deficit was not included in agency budget requests. Including the FY09 projected deficit (see note to Table 3) increases the FY11 estimated deficit to \$5,403.4 million.

²Reamortization of commercial paper in FY08 and FY09 resulted in a reduction in debt service costs of \$125 million in the 2007-09 biennium. The projected reinstatement of payments of the principal and interest amounts on the reamortized borrowing will increase debt service costs in the 2009-11 biennium.

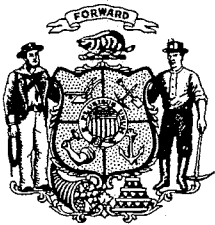
Note: Departmental revenues and estimated lapses reflect estimates included in agency budget requests. Compensation reserve reflects the currently budgeted FY09 amounts. The FY10 and FY11 amounts will likely differ from the FY09 levels.

Table 5
GPR Budget Requests for FY10 and FY11
(in thousands of dollars)

| <u>Agency</u> | <u>FY09 Base</u> | <u>FY10 Request</u> | <u>FY10 \$ Change Over Base</u> | <u>% Chg.</u> | <u>FY11 Request</u> | <u>FY11 \$ Change Over FY10</u> | <u>% Chg.</u> |
|---|---------------------|---------------------|---------------------------------|---------------|---------------------|---------------------------------|---------------|
| Administration | 386,183.3 | 386,450.9 | 267.6 | 0.1% | 386,454.4 | 3.5 | 0.0% |
| Agriculture, Trade and Cons. Prot. | 30,726.2 | 31,978.9 | 1,252.7 | 4.1% | 31,979.6 | 0.7 | 0.0% |
| Arts Board | 2,478.9 | 2,496.9 | 18.0 | 0.7% | 2,496.9 | 0.0 | 0.0% |
| Bd. for People w/ Develop. Disabilities | 15.0 | 20.8 | 5.8 | 38.7% | 20.8 | 0.0 | 0.0% |
| Board on Aging and Long-Term Care | 1,095.2 | 1,191.8 | 96.6 | 8.8% | 1,198.0 | 6.2 | 0.5% |
| Building Commission | 46,581.6 | 46,581.6 | 0.0 | 0.0% | 46,581.6 | 0.0 | 0.0% |
| Child Abuse and Neglect Prevention Bd. | 1,131.1 | 1,130.6 | -0.5 | 0.0% | 1,130.6 | 0.0 | 0.0% |
| Children and Families | 314,330.0 | 356,590.4 | 42,260.4 | 13.4% | 365,014.7 | 8,424.3 | 2.4% |
| Circuit Courts | 91,612.2 | 112,299.9 | 20,687.7 | 22.6% | 113,099.9 | 800.0 | 0.7% |
| Commerce | 25,194.9 | 25,444.1 | 249.2 | 1.0% | 25,444.1 | 0.0 | 0.0% |
| Corrections | 1,100,214.2 | 1,174,781.7 | 74,567.5 | 6.8% | 1,191,641.4 | 16,859.7 | 1.4% |
| Court of Appeals | 9,843.0 | 10,260.4 | 417.4 | 4.2% | 10,260.4 | 0.0 | 0.0% |
| District Attorneys | 44,226.5 | 49,058.8 | 4,832.3 | 10.9% | 50,964.3 | 1,905.5 | 3.9% |
| Educational Communications Board | 8,034.4 | 8,213.6 | 179.2 | 2.2% | 8,213.6 | 0.0 | 0.0% |
| Employee Trust Funds | 1,062.9 | 842.2 | -220.7 | -20.8% | 670.5 | -171.7 | -20.4% |
| Employment Relations Commission | 2,647.9 | 2,686.9 | 39.0 | 1.5% | 2,686.9 | 0.0 | 0.0% |
| Employment Relations, Office of State | 5,350.9 | 5,420.4 | 69.5 | 1.3% | 5,420.4 | 0.0 | 0.0% |
| Environmental Improvement Program | 49,400.3 | 49,400.3 | 0.0 | 0.0% | 49,400.3 | 0.0 | 0.0% |
| Government Accountability Board | 2,627.2 | 2,808.8 | 181.6 | 6.9% | 2,908.2 | 99.4 | 3.5% |
| Governor's Office | 4,122.3 | 4,274.5 | 152.2 | 3.7% | 4,274.5 | 0.0 | 0.0% |
| Health Services | 2,289,358.0 | 2,728,580.8 | 439,222.8 | 19.2% | 2,888,086.0 | 159,505.2 | 5.8% |
| Higher Educational Aids Board | 127,232.5 | 130,294.4 | 3,061.9 | 2.4% | 134,010.8 | 3,716.4 | 2.9% |
| Historical Society | 14,935.7 | 14,775.4 | -160.3 | -1.1% | 14,742.7 | -32.7 | -0.2% |
| Judicial Commission | 243.5 | 251.2 | 7.7 | 3.2% | 251.2 | 0.0 | 0.0% |
| Judicial Council | 112.9 | 130.1 | 17.2 | 15.2% | 130.1 | 0.0 | 0.0% |
| Justice | 42,016.2 | 44,207.2 | 2,191.0 | 5.2% | 44,501.0 | 293.8 | 0.7% |
| Legislature | 71,178.2 | 73,287.7 | 2,109.5 | 3.0% | 73,281.7 | -6.0 | 0.0% |
| Lieutenant Governor's Office | 417.2 | 462.2 | 45.0 | 10.8% | 479.0 | 16.8 | 3.6% |
| Medical College of Wisconsin | 7,117.1 | 9,169.7 | 2,052.6 | 28.8% | 9,169.7 | 0.0 | 0.0% |
| Military Affairs | 21,121.3 | 22,493.5 | 1,372.2 | 6.5% | 22,755.5 | 262.0 | 1.2% |
| Miscellaneous Appropriations | 152,733.8 | 152,733.8 | 0.0 | 0.0% | 152,733.8 | 0.0 | 0.0% |
| Natural Resources | 154,319.4 | 154,685.2 | 365.8 | 0.2% | 154,685.2 | 0.0 | 0.0% |
| Program Supplements | 17,571.4 | 17,571.4 | 0.0 | 0.0% | 17,571.4 | 0.0 | 0.0% |
| Public Defender Board | 80,053.2 | 86,958.3 | 6,905.1 | 8.6% | 80,791.0 | -6,167.3 | -7.1% |
| Public Instruction | 5,628,378.2 | 5,930,296.1 | 301,917.9 | 5.4% | 6,188,280.4 | 257,984.3 | 4.4% |
| Revenue | 93,460.5 | 96,437.7 | 2,977.2 | 3.2% | 96,437.7 | 0.0 | 0.0% |
| Shared Revenue and Tax Relief | 1,962,654.7 | 2,127,564.7 | 164,910.0 | 8.4% | 2,127,564.7 | 0.0 | 0.0% |
| State Fair Park | 2,299.2 | 2,299.2 | 0.0 | 0.0% | 2,299.2 | 0.0 | 0.0% |
| Supreme Court | 14,285.6 | 14,950.1 | 664.5 | 4.7% | 14,994.3 | 44.2 | 0.3% |
| Tourism | 3,645.4 | 3,690.9 | 45.5 | 1.2% | 3,690.9 | 0.0 | 0.0% |
| Transportation | 67,750.3 | 67,750.3 | 0.0 | 0.0% | 67,750.3 | 0.0 | 0.0% |
| University of Wisconsin System | 1,149,369.2 | 1,201,314.6 | 51,945.4 | 4.5% | 1,237,489.8 | 36,175.2 | 3.0% |
| Veterans Affairs | 2,368.1 | 3,969.6 | 1,601.5 | 67.6% | 3,985.8 | 16.2 | 0.4% |
| Wisconsin Technical College System | 143,240.3 | 157,194.6 | 13,954.3 | 9.7% | 157,195.1 | 0.5 | 0.0% |
| Workforce Development | 26,482.1 | 27,129.9 | 647.8 | 2.4% | 27,656.6 | 526.7 | 1.9% |
| Total | 14,199,222.0 | 15,340,132.1 | 1,140,910.1 | 8.0% | 15,820,395.0 | 480,262.9 | 3.1% |

Table 6
All Funds Budget Requests for FY10 and FY11
(in thousands of dollars)

| Agency | FY09 Base | FY10 Request | FY10 \$ Change Over Base | % Chg. | FY11 Request | FY11 \$ Change Over FY10 | % Chg. |
|---|---------------------|---------------------|--------------------------|-------------|---------------------|--------------------------|-------------|
| Administration | 952,642.6 | 949,788.9 | -2,853.7 | -0.3% | 951,631.0 | 1,842.1 | 0.2% |
| Agriculture, Trade and Cons. Prot. | 100,972.4 | 106,202.7 | 5,230.3 | 5.2% | 106,034.6 | -168.1 | -0.2% |
| Arts Board | 3,647.2 | 3,847.3 | 200.1 | 5.5% | 3,847.3 | 0.0 | 0.0% |
| Bd. for People w/ Develop. Disabilities | 1,295.6 | 1,423.5 | 127.9 | 9.9% | 1,423.5 | 0.0 | 0.0% |
| Board of Commissioners of Public Lands | 1,577.3 | 1,603.3 | 26.0 | 1.6% | 1,603.3 | 0.0 | 0.0% |
| Board on Aging and Long-Term Care | 2,486.8 | 2,908.1 | 421.3 | 16.9% | 2,932.6 | 24.5 | 0.8% |
| Building Commission | 47,605.8 | 47,605.8 | 0.0 | 0.0% | 47,605.8 | 0.0 | 0.0% |
| Child Abuse and Neglect Prevention Bd. | 3,703.7 | 3,726.4 | 22.7 | 0.6% | 3,726.4 | 0.0 | 0.0% |
| Children and Families | 1,130,859.0 | 1,064,185.8 | -66,673.2 | -5.9% | 1,072,832.7 | 8,646.9 | 0.8% |
| Circuit Courts | 91,612.2 | 112,299.9 | 20,687.7 | 22.6% | 113,099.9 | 800.0 | 0.7% |
| Commerce | 201,076.0 | 197,930.3 | -3,145.7 | -1.6% | 198,065.2 | 134.9 | 0.1% |
| Corrections | 1,246,108.6 | 1,328,342.0 | 82,233.4 | 6.6% | 1,348,510.0 | 20,168.0 | 1.5% |
| Court of Appeals | 9,843.0 | 10,260.4 | 417.4 | 4.2% | 10,260.4 | 0.0 | 0.0% |
| District Attorneys | 47,624.6 | 50,627.3 | 3,002.7 | 6.3% | 52,547.4 | 1,920.1 | 3.8% |
| Educational Communications Board | 18,172.2 | 19,108.1 | 935.9 | 5.2% | 19,108.1 | 0.0 | 0.0% |
| Employee Trust Funds | 27,093.2 | 36,799.8 | 9,706.6 | 35.8% | 38,657.0 | 1,857.2 | 5.0% |
| Employment Relations Commission | 3,259.0 | 3,301.9 | 42.9 | 1.3% | 3,301.9 | 0.0 | 0.0% |
| Employment Relations, Office of State | 6,498.3 | 6,568.5 | 70.2 | 1.1% | 6,568.5 | 0.0 | 0.0% |
| Environmental Improvement Program | 55,400.3 | 55,400.3 | 0.0 | 0.0% | 55,400.3 | 0.0 | 0.0% |
| Financial Institutions | 17,578.3 | 18,165.9 | 587.6 | 3.3% | 18,242.0 | 76.1 | 0.4% |
| Fox River Navigational System Authority | 126.7 | 126.7 | 0.0 | 0.0% | 126.7 | 0.0 | 0.0% |
| Government Accountability Board | 5,450.8 | 5,617.3 | 166.5 | 3.1% | 5,716.7 | 99.4 | 1.8% |
| Governor's Office | 4,122.3 | 4,274.5 | 152.2 | 3.7% | 4,274.5 | 0.0 | 0.0% |
| Health Services | 6,832,353.0 | 7,366,408.9 | 534,055.9 | 7.8% | 7,799,874.4 | 433,465.5 | 5.9% |
| Higher Educational Aids Board | 129,799.6 | 132,940.6 | 3,141.0 | 2.4% | 136,657.0 | 3,716.4 | 2.8% |
| Historical Society | 23,045.2 | 22,951.0 | -94.2 | -0.4% | 22,870.7 | -80.3 | -0.3% |
| Insurance | 104,203.8 | 106,183.0 | 1,979.2 | 1.9% | 106,427.3 | 244.3 | 0.2% |
| Investment Board | 30,215.3 | 30,022.6 | -192.7 | -0.6% | 30,022.6 | 0.0 | 0.0% |
| Judicial Commission | 243.5 | 251.2 | 7.7 | 3.2% | 251.2 | 0.0 | 0.0% |
| Judicial Council | 112.9 | 130.1 | 17.2 | 15.2% | 130.1 | 0.0 | 0.0% |
| Justice | 92,747.6 | 98,249.5 | 5,501.9 | 5.9% | 98,570.5 | 321.0 | 0.3% |
| Legislature | 73,182.6 | 75,231.0 | 2,048.4 | 2.8% | 75,324.7 | 93.7 | 0.1% |
| Lieutenant Governor's Office | 417.2 | 462.2 | 45.0 | 10.8% | 479.0 | 16.8 | 3.6% |
| Lower Wisconsin State Riverway Board | 190.1 | 210.7 | 20.6 | 10.8% | 210.7 | 0.0 | 0.0% |
| Medical College of Wisconsin | 7,367.1 | 9,419.7 | 2,052.6 | 27.9% | 9,419.7 | 0.0 | 0.0% |
| Military Affairs | 78,324.7 | 82,027.2 | 3,702.5 | 4.7% | 81,344.1 | -683.1 | -0.8% |
| Miscellaneous Appropriations | 181,384.8 | 181,384.8 | 0.0 | 0.0% | 181,384.8 | 0.0 | 0.0% |
| Natural Resources | 582,935.1 | 596,496.1 | 13,561.0 | 2.3% | 596,672.5 | 176.4 | 0.0% |
| Program Supplements | 44,487.4 | 44,487.4 | 0.0 | 0.0% | 44,487.4 | 0.0 | 0.0% |
| Public Defender Board | 81,472.4 | 88,415.2 | 6,942.8 | 8.5% | 82,248.3 | -6,166.9 | -7.0% |
| Public Instruction | 6,364,721.7 | 6,736,737.0 | 372,015.3 | 5.8% | 6,994,569.0 | 257,832.0 | 3.8% |
| Public Service Commission | 28,064.8 | 25,069.9 | -2,994.9 | -10.7% | 25,081.7 | 11.8 | 0.0% |
| Regulation and Licensing | 13,083.7 | 14,061.3 | 977.6 | 7.5% | 13,936.0 | -125.3 | -0.9% |
| Revenue | 182,044.8 | 186,343.8 | 4,299.0 | 2.4% | 185,612.8 | -731.0 | -0.4% |
| Secretary of State | 776.2 | 821.5 | 45.3 | 5.8% | 819.0 | -2.5 | -0.3% |
| Shared Revenue and Tax Relief | 2,114,906.5 | 2,279,816.5 | 164,910.0 | 7.8% | 2,279,816.5 | 0.0 | 0.0% |
| State Fair Park | 20,542.9 | 19,573.6 | -969.3 | -4.7% | 19,520.9 | -52.7 | -0.3% |
| Supreme Court | 30,061.6 | 31,470.0 | 1,408.4 | 4.7% | 31,494.4 | 24.4 | 0.1% |
| Tourism | 16,104.1 | 16,058.4 | -45.7 | -0.3% | 16,058.4 | 0.0 | 0.0% |
| Transportation | 2,739,239.9 | 2,905,965.5 | 166,725.6 | 6.1% | 2,969,641.9 | 63,676.4 | 2.2% |
| Treasurer | 6,289.5 | 6,354.4 | 64.9 | 1.0% | 6,258.6 | -95.8 | -1.5% |
| UW Hospitals and Clinics Board | 155,292.4 | 155,292.4 | 0.0 | 0.0% | 155,292.4 | 0.0 | 0.0% |
| University of Wisconsin System | 4,717,722.7 | 4,818,615.2 | 100,892.5 | 2.1% | 4,913,413.5 | 94,798.3 | 2.0% |
| Veterans Affairs | 146,645.2 | 151,607.0 | 4,961.8 | 3.4% | 151,893.8 | 286.8 | 0.2% |
| Wisconsin Technical College System | 184,690.3 | 198,932.5 | 14,242.2 | 7.7% | 199,094.2 | 161.7 | 0.1% |
| Workforce Development | 317,972.7 | 349,043.2 | 31,070.5 | 9.8% | 350,974.5 | 1,931.3 | 0.6% |
| Total | 29,279,397.2 | 30,761,148.1 | 1,481,750.9 | 5.1% | 31,645,368.4 | 884,220.3 | 2.9% |



APPENDIX 1

STATEWIDE AND FUNCTIONAL AREA BUDGET SUMMARIES

State Totals
Table 1
Statewide Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|----------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$13,526,318.5 | \$14,199,222.0 | \$15,340,132.1 | \$15,820,395.0 | | |
| State Operations | 3,178,744.6 | 3,660,290.0 | 3,844,903.7 | 3,902,883.5 | | |
| Local Assistance | 7,549,828.4 | 7,898,501.4 | 8,382,493.2 | 8,629,052.9 | | |
| Aids to Ind. & Org. | 2,797,745.5 | 2,640,430.6 | 3,112,735.2 | 3,288,458.6 | | |
| FEDERAL REVENUE (1) | 7,094,737.9 | 7,436,949.6 | 7,802,907.5 | 8,073,371.5 | | |
| State Operations | 1,838,015.1 | 1,911,645.0 | 1,921,536.3 | 1,922,281.6 | | |
| Local Assistance | 1,195,772.1 | 1,243,795.2 | 1,293,228.6 | 1,291,579.3 | | |
| Aids to Ind. & Org. | 4,060,950.7 | 4,281,509.4 | 4,588,142.6 | 4,859,510.6 | | |
| PROGRAM REVENUE (2) | 3,842,833.4 | 4,232,594.6 | 4,344,981.8 | 4,415,600.2 | | |
| State Operations | 3,509,761.4 | 3,829,733.4 | 3,971,541.2 | 4,038,889.8 | | |
| Local Assistance | 73,443.4 | 80,060.5 | 58,600.0 | 59,307.1 | | |
| Aids to Ind. & Org. | 259,628.6 | 322,800.7 | 314,840.6 | 317,403.3 | | |
| SEGREGATED REVENUE (3) | 2,901,231.6 | 3,410,631.0 | 3,273,126.7 | 3,336,001.7 | | |
| State Operations | 1,518,364.3 | 1,699,170.8 | 1,870,790.5 | 1,926,813.9 | | |
| Local Assistance | 940,417.6 | 1,005,940.4 | 1,018,650.2 | 1,029,116.2 | | |
| Aids to Ind. & Org. | 442,449.7 | 705,519.8 | 383,686.0 | 380,071.6 | | |
| TOTALS-ANNUAL | 27,365,121.4 | 29,279,397.2 | 30,761,148.1 | 31,645,368.4 | | |
| State Operations | 10,044,885.4 | 11,100,839.2 | 11,608,771.7 | 11,790,868.8 | | |
| Local Assistance | 9,759,461.5 | 10,228,297.5 | 10,752,972.0 | 11,009,055.5 | | |
| Aids to Ind. & Org. | 7,560,774.5 | 7,950,260.5 | 8,399,404.4 | 8,845,444.1 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
- (2) Includes Program Revenue-Service and Program Revenue-Other
- (3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

NOTE: Actual expenditures are defined as disbursements plus encumbrances less prior year encumbrances. Expenditures reported in the tables within include those with an appropriation larger than zero in the Chapter 20 schedules. Expenditures for appropriations with zero appropriation amounts or with appropriations that are not included in the Chapter 20 schedules are excluded from the tables.

Commerce Functional Area
Table 1
Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$51,136.4 | \$58,220.3 | \$59,722.2 | \$59,722.9 | | |
| State Operations | 31,584.4 | 33,468.3 | 34,745.2 | 34,745.9 | | |
| Local Assistance | 8,288.4 | 8,297.2 | 8,522.2 | 8,522.2 | | |
| Aids to Ind. & Org. | 11,263.6 | 16,454.8 | 16,454.8 | 16,454.8 | | |
| FEDERAL REVENUE (1) | 57,311.2 | 91,576.4 | 93,086.9 | 92,905.1 | | |
| State Operations | 19,370.4 | 24,176.4 | 25,686.9 | 25,505.1 | | |
| Local Assistance | 26,341.7 | 44,400.0 | 44,400.0 | 44,400.0 | | |
| Aids to Ind. & Org. | 11,599.1 | 23,000.0 | 23,000.0 | 23,000.0 | | |
| PROGRAM REVENUE (2) | 133,260.2 | 154,933.9 | 156,388.1 | 156,638.1 | | |
| State Operations | 114,248.8 | 127,372.7 | 131,826.9 | 132,076.9 | | |
| Local Assistance | 15,136.1 | 16,570.0 | 15,570.0 | 15,570.0 | | |
| Aids to Ind. & Org. | 3,875.3 | 10,991.2 | 8,991.2 | 8,991.2 | | |
| SEGREGATED REVENUE (3) | 134,854.0 | 180,791.3 | 177,989.5 | 178,041.6 | | |
| State Operations | 23,752.7 | 26,076.8 | 24,117.6 | 24,169.7 | | |
| Local Assistance | 34,368.3 | 40,882.1 | 41,110.5 | 41,110.5 | | |
| Aids to Ind. & Org. | 76,733.0 | 113,832.4 | 112,761.4 | 112,761.4 | | |
| TOTALS-ANNUAL | 376,561.8 | 485,521.9 | 487,186.7 | 487,307.7 | | |
| State Operations | 188,956.3 | 211,094.2 | 216,376.6 | 216,497.6 | | |
| Local Assistance | 84,134.5 | 110,149.3 | 109,602.7 | 109,602.7 | | |
| Aids to Ind. & Org. | 103,471.0 | 164,278.4 | 161,207.4 | 161,207.4 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Education Functional Area
Table 1
Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$6,744,473.2 | \$7,080,786.3 | \$7,453,755.3 | \$7,751,599.0 | | |
| State Operations | 1,112,544.3 | 1,191,035.3 | 1,251,225.5 | 1,287,121.8 | | |
| Local Assistance | 5,321,787.8 | 5,552,111.3 | 5,837,429.1 | 6,075,813.3 | | |
| Aids to Ind. & Org. | 310,141.1 | 337,639.7 | 365,100.7 | 388,663.9 | | |
| FEDERAL REVENUE (1) | 1,688,894.9 | 1,798,403.8 | 1,865,862.2 | 1,865,181.3 | | |
| State Operations | 688,732.5 | 835,235.8 | 837,726.6 | 837,045.7 | | |
| Local Assistance | 616,897.7 | 586,417.2 | 644,528.0 | 644,528.0 | | |
| Aids to Ind. & Org. | 383,264.7 | 376,750.8 | 383,607.6 | 383,607.6 | | |
| PROGRAM REVENUE (2) | 2,420,294.0 | 2,489,576.8 | 2,541,541.5 | 2,599,408.0 | | |
| State Operations | 2,404,585.3 | 2,467,968.0 | 2,519,769.6 | 2,577,554.5 | | |
| Local Assistance | 10,440.2 | 15,668.4 | 15,831.5 | 15,913.1 | | |
| Aids to Ind. & Org. | 5,268.5 | 5,940.4 | 5,940.4 | 5,940.4 | | |
| SEGREGATED REVENUE (3) | 79,772.8 | 80,399.1 | 81,392.4 | 82,791.2 | | |
| State Operations | 27,524.5 | 31,859.5 | 31,724.8 | 32,883.5 | | |
| Local Assistance | 51,998.3 | 48,288.2 | 49,416.2 | 49,656.3 | | |
| Aids to Ind. & Org. | 250.0 | 251.4 | 251.4 | 251.4 | | |
| TOTALS-ANNUAL | 10,933,434.9 | 11,449,166.0 | 11,942,551.4 | 12,298,979.5 | | |
| State Operations | 4,233,386.6 | 4,526,098.6 | 4,640,446.5 | 4,734,605.5 | | |
| Local Assistance | 6,001,124.0 | 6,202,485.1 | 6,547,204.8 | 6,785,910.7 | | |
| Aids to Ind. & Org. | 698,924.3 | 720,582.3 | 754,900.1 | 778,463.3 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Environmental Resources Functional Area

Table 1

Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$242,867.0 | \$275,115.4 | \$275,526.7 | \$275,526.7 | | |
| State Operations | 126,631.8 | 151,905.4 | 152,316.7 | 152,316.7 | | |
| Local Assistance | 116,208.2 | 123,183.0 | 123,183.0 | 123,183.0 | | |
| Aids to Ind. & Org. | 27.0 | 27.0 | 27.0 | 27.0 | | |
| FEDERAL REVENUE (1) | 852,929.6 | 855,292.1 | 859,967.4 | 859,682.5 | | |
| State Operations | 686,503.0 | 622,276.0 | 626,951.3 | 626,666.4 | | |
| Local Assistance | 161,805.1 | 228,216.5 | 228,216.5 | 228,216.5 | | |
| Aids to Ind. & Org. | 4,621.5 | 4,799.6 | 4,799.6 | 4,799.6 | | |
| PROGRAM REVENUE (2) | 49,029.9 | 53,099.3 | 54,040.3 | 54,103.5 | | |
| State Operations | 49,029.9 | 52,587.2 | 53,528.2 | 53,591.4 | | |
| Local Assistance | | 512.1 | 512.1 | 512.1 | | |
| SEGREGATED REVENUE (3) | 1,987,548.8 | 2,210,489.4 | 2,384,723.3 | 2,448,797.8 | | |
| State Operations | 1,260,951.5 | 1,413,602.9 | 1,576,379.0 | 1,630,223.4 | | |
| Local Assistance | 711,937.7 | 772,159.3 | 783,617.1 | 793,847.2 | | |
| Aids to Ind. & Org. | 14,659.6 | 24,727.2 | 24,727.2 | 24,727.2 | | |
| TOTALS-ANNUAL | 3,132,375.3 | 3,393,996.2 | 3,574,257.7 | 3,638,110.5 | | |
| State Operations | 2,123,116.2 | 2,240,371.5 | 2,409,175.2 | 2,462,797.9 | | |
| Local Assistance | 989,951.0 | 1,124,070.9 | 1,135,528.7 | 1,145,758.8 | | |
| Aids to Ind. & Org. | 19,308.1 | 29,553.8 | 29,553.8 | 29,553.8 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

General Appropriations Functional Area

Table 1

Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,024,311.1 | \$2,179,541.5 | \$2,344,451.5 | \$2,344,451.5 | | |
| State Operations | 159,381.4 | 214,462.6 | 214,462.6 | 214,462.6 | | |
| Local Assistance | 1,633,072.9 | 1,713,088.6 | 1,872,998.6 | 1,872,998.6 | | |
| Aids to Ind. & Org. | 231,856.8 | 251,990.3 | 256,990.3 | 256,990.3 | | |
| PROGRAM REVENUE (2) | 21,125.4 | 9,017.0 | 9,017.0 | 9,017.0 | | |
| State Operations | | 2,352.8 | 2,352.8 | 2,352.8 | | |
| Aids to Ind. & Org. | 21,125.4 | 6,664.2 | 6,664.2 | 6,664.2 | | |
| SEGREGATED REVENUE (3) | 191,821.7 | 199,826.0 | 199,826.0 | 199,826.0 | | |
| State Operations | 43,906.6 | 52,779.5 | 52,779.5 | 52,779.5 | | |
| Local Assistance | 131,015.1 | 132,046.5 | 132,046.5 | 132,046.5 | | |
| Aids to Ind. & Org. | 16,900.0 | 15,000.0 | 15,000.0 | 15,000.0 | | |
| TOTALS-ANNUAL | 2,237,258.2 | 2,388,384.5 | 2,553,294.5 | 2,553,294.5 | | |
| State Operations | 203,288.0 | 269,594.9 | 269,594.9 | 269,594.9 | | |
| Local Assistance | 1,764,088.0 | 1,845,135.1 | 2,005,045.1 | 2,005,045.1 | | |
| Aids to Ind. & Org. | 269,882.2 | 273,654.5 | 278,654.5 | 278,654.5 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

General Executive Functional Area

Table 1

Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$292,661.9 | \$573,277.5 | \$583,655.0 | \$577,435.7 | | |
| State Operations | 287,389.2 | 563,736.6 | 574,334.8 | 568,287.2 | | |
| Local Assistance | 1,869.4 | 5,968.3 | 5,968.3 | 5,968.3 | | |
| Aids to Ind. & Org. | 3,403.3 | 3,572.6 | 3,351.9 | 3,180.2 | | |
| FEDERAL REVENUE (1) | 167,548.4 | 167,883.4 | 168,701.5 | 168,387.4 | | |
| State Operations | 11,767.0 | 13,606.5 | 14,407.4 | 14,229.2 | | |
| Local Assistance | 150,959.1 | 150,922.6 | 150,939.8 | 150,803.9 | | |
| Aids to Ind. & Org. | 4,822.3 | 3,354.3 | 3,354.3 | 3,354.3 | | |
| PROGRAM REVENUE (2) | 328,869.7 | 404,350.3 | 401,025.0 | 403,088.8 | | |
| State Operations | 314,350.4 | 391,150.4 | 397,825.1 | 399,888.9 | | |
| Local Assistance | 1,872.6 | 2,105.0 | 2,105.0 | 2,105.0 | | |
| Aids to Ind. & Org. | 12,646.7 | 11,094.9 | 1,094.9 | 1,094.9 | | |
| SEGREGATED REVENUE (3) | 200,045.8 | 153,088.7 | 163,690.5 | 164,979.4 | | |
| State Operations | 97,553.3 | 114,727.4 | 125,369.1 | 126,658.0 | | |
| Local Assistance | 9,847.6 | 11,344.0 | 11,304.1 | 11,304.1 | | |
| Aids to Ind. & Org. | 92,644.9 | 27,017.3 | 27,017.3 | 27,017.3 | | |
| TOTALS-ANNUAL | 989,125.8 | 1,298,599.9 | 1,317,072.0 | 1,313,891.3 | | |
| State Operations | 711,059.9 | 1,083,220.9 | 1,111,936.4 | 1,109,063.3 | | |
| Local Assistance | 164,548.7 | 170,339.9 | 170,317.2 | 170,181.3 | | |
| Aids to Ind. & Org. | 113,517.2 | 45,039.1 | 34,818.4 | 34,646.7 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Human Relations Functional Area

Table 1

Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$3,995,721.6 | \$3,845,005.6 | \$4,411,842.0 | \$4,599,641.6 | | |
| State Operations | 1,310,595.5 | 1,343,009.6 | 1,447,395.4 | 1,475,230.8 | | |
| Local Assistance | 444,072.4 | 471,249.8 | 493,636.1 | 501,268.4 | | |
| Aids to Ind. & Org. | 2,241,053.7 | 2,030,746.2 | 2,470,810.5 | 2,623,142.4 | | |
| FEDERAL REVENUE (1) | 4,327,447.8 | 4,522,897.9 | 4,814,359.9 | 5,086,291.2 | | |
| State Operations | 431,036.2 | 415,454.3 | 415,834.5 | 417,911.2 | | |
| Local Assistance | 239,768.5 | 233,838.9 | 225,144.3 | 223,630.9 | | |
| Aids to Ind. & Org. | 3,656,643.1 | 3,873,604.7 | 4,173,381.1 | 4,444,749.1 | | |
| PROGRAM REVENUE (2) | 874,424.7 | 1,105,496.7 | 1,166,212.0 | 1,176,501.4 | | |
| State Operations | 611,717.5 | 772,181.7 | 849,480.7 | 856,581.9 | | |
| Local Assistance | 45,994.5 | 45,205.0 | 24,581.4 | 25,206.9 | | |
| Aids to Ind. & Org. | 216,712.7 | 288,110.0 | 292,149.9 | 294,712.6 | | |
| SEGREGATED REVENUE (3) | 306,852.4 | 585,272.7 | 264,729.3 | 260,790.0 | | |
| State Operations | 64,339.6 | 59,360.9 | 59,644.8 | 59,324.1 | | |
| Local Assistance | 1,250.6 | 1,220.3 | 1,155.8 | 1,151.6 | | |
| Aids to Ind. & Org. | 241,262.2 | 524,691.5 | 203,928.7 | 200,314.3 | | |
| TOTALS-ANNUAL | 9,504,446.5 | 10,058,672.9 | 10,657,143.2 | 11,123,224.2 | | |
| State Operations | 2,417,688.8 | 2,590,006.5 | 2,772,355.4 | 2,809,048.0 | | |
| Local Assistance | 731,086.0 | 751,514.0 | 744,517.6 | 751,257.8 | | |
| Aids to Ind. & Org. | 6,355,671.7 | 6,717,152.4 | 7,140,270.2 | 7,562,918.4 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Judicial Functional Area
Table 1
Functional Area Budget Summary by Funding Source (in thousands of dollars)

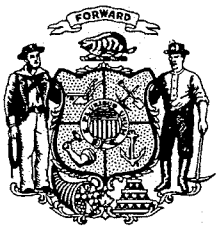
| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$111,373.0 | \$116,097.2 | \$137,891.7 | \$138,735.9 | | |
| State Operations | 86,843.7 | 91,494.0 | 97,135.8 | 97,436.8 | | |
| Local Assistance | 24,529.3 | 24,603.2 | 40,755.9 | 41,299.1 | | |
| FEDERAL REVENUE (1) | 606.0 | 896.0 | 929.6 | 924.0 | | |
| State Operations | 606.0 | 896.0 | 929.6 | 924.0 | | |
| PROGRAM REVENUE (2) | 14,559.5 | 14,116.2 | 14,814.6 | 14,800.4 | | |
| State Operations | 14,559.5 | 14,116.2 | 14,814.6 | 14,800.4 | | |
| SEGREGATED REVENUE (3) | 336.1 | 763.8 | 775.7 | 775.7 | | |
| State Operations | 336.1 | 763.8 | 775.7 | 775.7 | | |
| TOTALS-ANNUAL | 126,874.6 | 131,873.2 | 154,411.6 | 155,236.0 | | |
| State Operations | 102,345.3 | 107,270.0 | 113,655.7 | 113,936.9 | | |
| Local Assistance | 24,529.3 | 24,603.2 | 40,755.9 | 41,299.1 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Legislative Functional Area
Table 1
Functional Area Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$63,774.3 | \$71,178.2 | \$73,287.7 | \$73,281.7 | | |
| State Operations | 63,774.3 | 71,178.2 | 73,287.7 | 73,281.7 | | |
| PROGRAM REVENUE (2) | 1,270.0 | 2,004.4 | 1,943.3 | 2,043.0 | | |
| State Operations | 1,270.0 | 2,004.4 | 1,943.3 | 2,043.0 | | |
| TOTALS-ANNUAL | 65,044.3 | 73,182.6 | 75,231.0 | 75,324.7 | | |
| State Operations | 65,044.3 | 73,182.6 | 75,231.0 | 75,324.7 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other



APPENDIX 2

AGENCY LEVEL BUDGET SUMMARIES

Administration, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$110,086.8 | \$386,183.3 | \$386,450.9 | \$386,454.4 | | |
| State Operations | 106,171.2 | 377,860.5 | 378,128.1 | 378,131.6 | | |
| Local Assistance | 1,825.0 | 5,808.3 | 5,808.3 | 5,808.3 | | |
| Aids to Ind. & Org. | 2,090.6 | 2,514.5 | 2,514.5 | 2,514.5 | | |
| FEDERAL REVENUE (1) | 164,876.4 | 166,329.3 | 167,147.4 | 166,833.3 | | |
| State Operations | 9,136.4 | 12,105.1 | 12,906.0 | 12,727.8 | | |
| Local Assistance | 150,917.7 | 150,869.9 | 150,887.1 | 150,751.2 | | |
| Aids to Ind. & Org. | 4,822.3 | 3,354.3 | 3,354.3 | 3,354.3 | | |
| PROGRAM REVENUE (2) | 291,259.8 | 348,638.3 | 344,538.3 | 346,691.0 | | |
| State Operations | 276,740.5 | 335,438.4 | 341,338.4 | 343,491.1 | | |
| Local Assistance | 1,872.6 | 2,105.0 | 2,105.0 | 2,105.0 | | |
| Aids to Ind. & Org. | 12,646.7 | 11,094.9 | 1,094.9 | 1,094.9 | | |
| SEGREGATED REVENUE (3) | 106,161.8 | 51,491.7 | 51,652.3 | 51,652.3 | | |
| State Operations | 3,669.3 | 13,880.4 | 14,080.9 | 14,080.9 | | |
| Local Assistance | 9,847.6 | 11,344.0 | 11,304.1 | 11,304.1 | | |
| Aids to Ind. & Org. | 92,644.9 | 26,267.3 | 26,267.3 | 26,267.3 | | |
| TOTALS-ANNUAL | 672,384.8 | 952,642.6 | 949,788.9 | 951,631.0 | | |
| State Operations | 395,717.4 | 739,284.4 | 746,453.4 | 748,431.4 | | |
| Local Assistance | 164,462.9 | 170,127.2 | 170,104.5 | 169,968.6 | | |
| Aids to Ind. & Org. | 112,204.5 | 43,231.0 | 33,231.0 | 33,231.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Agriculture, Trade and Consumer Protection, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$29,163.6 | \$30,726.2 | \$31,978.9 | \$31,979.6 | | |
| State Operations | 22,826.2 | 24,265.7 | 25,293.4 | 25,294.1 | | |
| Local Assistance | 5,285.3 | 5,298.2 | 5,523.2 | 5,523.2 | | |
| Aids to Ind. & Org. | 1,052.1 | 1,162.3 | 1,162.3 | 1,162.3 | | |
| FEDERAL REVENUE (1) | 15,362.8 | 19,034.6 | 20,523.4 | 20,341.6 | | |
| State Operations | 15,362.8 | 19,034.6 | 20,523.4 | 20,341.6 | | |
| PROGRAM REVENUE (2) | 18,633.7 | 20,732.5 | 22,379.1 | 22,340.0 | | |
| State Operations | 18,633.7 | 20,670.0 | 22,316.6 | 22,277.5 | | |
| Aids to Ind. & Org. | | 62.5 | 62.5 | 62.5 | | |
| SEGREGATED REVENUE (3) | 20,737.5 | 30,479.1 | 31,321.3 | 31,373.4 | | |
| State Operations | 10,134.4 | 10,952.6 | 11,637.4 | 11,689.5 | | |
| Local Assistance | 7,845.0 | 13,955.5 | 14,183.9 | 14,183.9 | | |
| Aids to Ind. & Org. | 2,758.1 | 5,571.0 | 5,500.0 | 5,500.0 | | |
| TOTALS-ANNUAL | 83,897.6 | 100,972.4 | 106,202.7 | 106,034.6 | | |
| State Operations | 66,957.1 | 74,922.9 | 79,770.8 | 79,602.7 | | |
| Local Assistance | 13,130.3 | 19,253.7 | 19,707.1 | 19,707.1 | | |
| Aids to Ind. & Org. | 3,810.2 | 6,795.8 | 6,724.8 | 6,724.8 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Arts Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------|----------------|-----------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,507.1 | \$2,478.9 | \$2,496.9 | \$2,496.9 | | |
| State Operations | 367.3 | 379.1 | 397.1 | 397.1 | | |
| Aids to Ind. & Org. | 2,139.8 | 2,099.8 | 2,099.8 | 2,099.8 | | |
| FEDERAL REVENUE (1) | 649.3 | 676.5 | 774.1 | 774.1 | | |
| State Operations | 442.2 | 440.5 | 473.1 | 473.1 | | |
| Aids to Ind. & Org. | 207.1 | 236.0 | 301.0 | 301.0 | | |
| PROGRAM REVENUE (2) | 872.6 | 491.8 | 576.3 | 576.3 | | |
| State Operations | 847.4 | 466.6 | 551.1 | 551.1 | | |
| Aids to Ind. & Org. | 25.2 | 25.2 | 25.2 | 25.2 | | |
| TOTALS-ANNUAL | 4,029.0 | 3,647.2 | 3,847.3 | 3,847.3 | | |
| State Operations | 1,656.9 | 1,286.2 | 1,421.3 | 1,421.3 | | |
| Aids to Ind. & Org. | 2,372.1 | 2,361.0 | 2,426.0 | 2,426.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other

Board for People with Developmental Disabilities
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------|----------------|---------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$14.9 | \$15.0 | \$20.8 | \$20.8 | | |
| State Operations | 14.9 | 15.0 | 20.8 | 20.8 | | |
| FEDERAL REVENUE (1) | | 1,280.6 | 1,402.7 | 1,402.7 | | |
| State Operations | | 737.0 | 859.1 | 859.1 | | |
| Aids to Ind. & Org. | | 543.6 | 543.6 | 543.6 | | |
| TOTALS-ANNUAL | 14.9 | 1,295.6 | 1,423.5 | 1,423.5 | | |
| State Operations | 14.9 | 752.0 | 879.9 | 879.9 | | |
| Aids to Ind. & Org. | | 543.6 | 543.6 | 543.6 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal

Board of Commissioners of Public Lands
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|----------------------------|----------------|--------------|----------------|---------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| FEDERAL REVENUE (1) | \$41.4 | \$52.7 | \$52.7 | \$52.7 | | |
| Local Assistance | 41.4 | 52.7 | 52.7 | 52.7 | | |
| PROGRAM REVENUE (2) | 1,260.2 | 1,524.6 | 1,550.6 | 1,550.6 | | |
| State Operations | 1,260.2 | 1,524.6 | 1,550.6 | 1,550.6 | | |
| TOTALS-ANNUAL | 1,301.6 | 1,577.3 | 1,603.3 | 1,603.3 | | |
| State Operations | 1,260.2 | 1,524.6 | 1,550.6 | 1,550.6 | | |
| Local Assistance | 41.4 | 52.7 | 52.7 | 52.7 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other

Board on Aging and Long-Term Care

Table 1

Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$894.3 | \$1,095.2 | \$1,191.8 | \$1,198.0 | | |
| State Operations | 894.3 | 1,095.2 | 1,191.8 | 1,198.0 | | |
| PROGRAM REVENUE (2) | 1,288.9 | 1,391.6 | 1,716.3 | 1,734.6 | | |
| State Operations | 1,288.9 | 1,391.6 | 1,716.3 | 1,734.6 | | |
| TOTALS-ANNUAL | 2,183.2 | 2,486.8 | 2,908.1 | 2,932.6 | | |
| State Operations | 2,183.2 | 2,486.8 | 2,908.1 | 2,932.6 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Building Commission

Table 1

Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$9,564.2 | \$46,581.6 | \$46,581.6 | \$46,581.6 | | |
| State Operations | 9,564.2 | 46,581.6 | 46,581.6 | 46,581.6 | | |
| SEGREGATED REVENUE (3) | 2,782.2 | 1,024.2 | 1,024.2 | 1,024.2 | | |
| State Operations | 2,782.2 | 1,024.2 | 1,024.2 | 1,024.2 | | |
| TOTALS-ANNUAL | 12,346.4 | 47,605.8 | 47,605.8 | 47,605.8 | | |
| State Operations | 12,346.4 | 47,605.8 | 47,605.8 | 47,605.8 | | |

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Child Abuse and Neglect Prevention Board

Table 1

Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$950.3 | \$1,131.1 | \$1,130.6 | \$1,130.6 | | |
| Aids to Ind. & Org. | 950.3 | 1,131.1 | 1,130.6 | 1,130.6 | | |
| FEDERAL REVENUE (1) | 738.9 | 619.0 | 623.7 | 623.7 | | |
| Aids to Ind. & Org. | 738.9 | 619.0 | 623.7 | 623.7 | | |
| PROGRAM REVENUE (2) | 1,661.9 | 1,930.5 | 1,949.0 | 1,949.0 | | |
| State Operations | 372.6 | 450.5 | 469.0 | 469.0 | | |
| Aids to Ind. & Org. | 1,289.3 | 1,480.0 | 1,480.0 | 1,480.0 | | |
| SEGREGATED REVENUE (3) | 38.4 | 23.1 | 23.1 | 23.1 | | |
| Aids to Ind. & Org. | 38.4 | 23.1 | 23.1 | 23.1 | | |
| TOTALS-ANNUAL | 3,389.5 | 3,703.7 | 3,726.4 | 3,726.4 | | |
| State Operations | 372.6 | 450.5 | 469.0 | 469.0 | | |
| Aids to Ind. & Org. | 3,016.9 | 3,253.2 | 3,257.4 | 3,257.4 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Children and Families, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$289,640.8 | \$314,330.0 | \$356,590.4 | \$365,014.7 | | |
| State Operations | 22,157.0 | 24,822.1 | 29,425.2 | 29,554.0 | | |
| Local Assistance | 3,328.0 | 36,252.3 | 53,665.1 | 57,475.1 | | |
| Aids to Ind. & Org. | 264,155.8 | 253,255.6 | 273,500.1 | 277,985.6 | | |
| FEDERAL REVENUE (1) | 556,101.2 | 654,170.6 | 574,544.7 | 575,705.9 | | |
| State Operations | 47,882.0 | 52,820.9 | 51,940.1 | 52,291.1 | | |
| Local Assistance | 62,035.3 | 99,607.4 | 89,624.0 | 87,983.1 | | |
| Aids to Ind. & Org. | 446,183.9 | 501,742.3 | 432,980.6 | 435,431.7 | | |
| PROGRAM REVENUE (2) | 131,329.1 | 152,461.8 | 123,154.1 | 122,215.5 | | |
| State Operations | 64,903.4 | 52,224.9 | 47,403.8 | 47,402.8 | | |
| Local Assistance | 24,112.5 | 23,842.3 | 1,972.2 | 1,973.0 | | |
| Aids to Ind. & Org. | 42,313.2 | 76,394.6 | 73,778.1 | 72,839.7 | | |
| SEGREGATED REVENUE (3) | 10,236.2 | 9,896.6 | 9,896.6 | 9,896.6 | | |
| State Operations | 1,004.2 | 664.6 | 664.6 | 664.6 | | |
| Aids to Ind. & Org. | 9,232.0 | 9,232.0 | 9,232.0 | 9,232.0 | | |
| TOTALS-ANNUAL | 987,307.3 | 1,130,859.0 | 1,064,185.8 | 1,072,832.7 | | |
| State Operations | 135,946.6 | 130,532.5 | 129,433.7 | 129,912.5 | | |
| Local Assistance | 89,475.8 | 159,702.0 | 145,261.3 | 147,431.2 | | |
| Aids to Ind. & Org. | 761,884.9 | 840,624.5 | 789,490.8 | 795,489.0 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Note: The actual expenditure totals recorded in the table include program 3 expenditures for the Department of Health Services and the Department of Workforce Development.

Circuit Courts
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$88,163.1 | \$91,612.2 | \$112,299.9 | \$113,099.9 | | |
| State Operations | 63,633.8 | 67,009.0 | 71,544.0 | 71,800.8 | | |
| Local Assistance | 24,529.3 | 24,603.2 | 40,755.9 | 41,299.1 | | |
| TOTALS-ANNUAL | 88,163.1 | 91,612.2 | 112,299.9 | 113,099.9 | | |
| State Operations | 63,633.8 | 67,009.0 | 71,544.0 | 71,800.8 | | |
| Local Assistance | 24,529.3 | 24,603.2 | 40,755.9 | 41,299.1 | | |

Commerce, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$19,683.2 | \$25,194.9 | \$25,444.1 | \$25,444.1 | | |
| State Operations | 6,468.6 | 6,903.4 | 7,152.6 | 7,152.6 | | |
| Local Assistance | 3,003.1 | 2,999.0 | 2,999.0 | 2,999.0 | | |
| Aids to Ind. & Org. | 10,211.5 | 15,292.5 | 15,292.5 | 15,292.5 | | |
| FEDERAL REVENUE (1) | 41,621.2 | 72,324.2 | 72,268.6 | 72,268.6 | | |
| State Operations | 3,680.4 | 4,924.2 | 4,868.6 | 4,868.6 | | |
| Local Assistance | 26,341.7 | 44,400.0 | 44,400.0 | 44,400.0 | | |
| Aids to Ind. & Org. | 11,599.1 | 23,000.0 | 23,000.0 | 23,000.0 | | |
| PROGRAM REVENUE (2) | 39,466.4 | 50,705.4 | 48,247.7 | 48,382.6 | | |
| State Operations | 21,150.2 | 23,956.7 | 24,499.0 | 24,633.9 | | |
| Local Assistance | 15,136.1 | 16,570.0 | 15,570.0 | 15,570.0 | | |
| Aids to Ind. & Org. | 3,180.1 | 10,178.7 | 8,178.7 | 8,178.7 | | |
| SEGREGATED REVENUE (3) | 31,987.5 | 52,851.5 | 51,969.9 | 51,969.9 | | |
| State Operations | 7,808.4 | 8,851.5 | 8,969.9 | 8,969.9 | | |
| Aids to Ind. & Org. | 24,179.1 | 44,000.0 | 43,000.0 | 43,000.0 | | |
| TOTALS-ANNUAL | 132,758.3 | 201,076.0 | 197,930.3 | 198,065.2 | | |
| State Operations | 39,107.6 | 44,635.8 | 45,490.1 | 45,625.0 | | |
| Local Assistance | 44,480.9 | 63,969.0 | 62,969.0 | 62,969.0 | | |
| Aids to Ind. & Org. | 49,169.8 | 92,471.2 | 89,471.2 | 89,471.2 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Corrections, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$1,075,703.7 | \$1,100,214.2 | \$1,174,781.7 | \$1,191,641.4 | | |
| State Operations | 941,191.5 | 961,992.9 | 1,036,392.8 | 1,053,246.7 | | |
| Local Assistance | 105,612.0 | 107,026.1 | 107,026.1 | 107,026.1 | | |
| Aids to Ind. & Org. | 28,900.2 | 31,195.2 | 31,362.8 | 31,368.6 | | |
| FEDERAL REVENUE (1) | 3,125.0 | 2,589.9 | 2,809.3 | 2,809.3 | | |
| State Operations | 3,125.0 | 2,589.9 | 2,809.3 | 2,809.3 | | |
| PROGRAM REVENUE (2) | 138,026.8 | 143,007.7 | 150,438.8 | 153,740.9 | | |
| State Operations | 130,903.9 | 133,721.1 | 141,408.7 | 144,447.3 | | |
| Local Assistance | 2,331.4 | 2,449.2 | 2,449.2 | 2,449.2 | | |
| Aids to Ind. & Org. | 4,791.5 | 6,837.4 | 6,580.9 | 6,844.4 | | |
| SEGREGATED REVENUE (3) | 312.6 | 296.8 | 312.2 | 318.4 | | |
| State Operations | 312.6 | 296.8 | 312.2 | 318.4 | | |
| TOTALS-ANNUAL | 1,217,168.1 | 1,246,108.6 | 1,328,342.0 | 1,348,510.0 | | |
| State Operations | 1,075,533.0 | 1,098,600.7 | 1,180,923.0 | 1,200,821.7 | | |
| Local Assistance | 107,943.4 | 109,475.3 | 109,475.3 | 109,475.3 | | |
| Aids to Ind. & Org. | 33,691.7 | 38,032.6 | 37,943.7 | 38,213.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Court of Appeals
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$9,555.0 | \$9,843.0 | \$10,260.4 | \$10,260.4 | | |
| State Operations | 9,555.0 | 9,843.0 | 10,260.4 | 10,260.4 | | |
| TOTALS-ANNUAL | 9,555.0 | 9,843.0 | 10,260.4 | 10,260.4 | | |
| State Operations | 9,555.0 | 9,843.0 | 10,260.4 | 10,260.4 | | |

District Attorneys
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$43,035.3 | \$44,226.5 | \$49,058.8 | \$50,964.3 | | |
| State Operations | 43,035.3 | 44,226.5 | 49,058.8 | 50,964.3 | | |
| PROGRAM REVENUE (2) | 3,775.7 | 3,398.1 | 1,568.5 | 1,583.1 | | |
| State Operations | 3,473.7 | 3,087.0 | 1,248.0 | 1,252.9 | | |
| Local Assistance | 302.0 | 311.1 | 320.5 | 330.2 | | |
| TOTALS-ANNUAL | 46,811.0 | 47,624.6 | 50,627.3 | 52,547.4 | | |
| State Operations | 46,509.0 | 47,313.5 | 50,306.8 | 52,217.2 | | |
| Local Assistance | 302.0 | 311.1 | 320.5 | 330.2 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Educational Communications Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$7,483.0 | \$8,034.4 | \$8,213.6 | \$8,213.6 | | |
| State Operations | 7,232.2 | 7,783.6 | 7,962.8 | 7,962.8 | | |
| Local Assistance | 250.8 | 250.8 | 250.8 | 250.8 | | |
| FEDERAL REVENUE (1) | | 1,171.8 | 1,171.8 | 1,171.8 | | |
| State Operations | | 1,171.8 | 1,171.8 | 1,171.8 | | |
| PROGRAM REVENUE (2) | 8,476.9 | 8,966.0 | 9,722.7 | 9,722.7 | | |
| State Operations | 8,476.9 | 8,966.0 | 9,722.7 | 9,722.7 | | |
| TOTALS-ANNUAL | 15,959.9 | 18,172.2 | 19,108.1 | 19,108.1 | | |
| State Operations | 15,709.1 | 17,921.4 | 18,857.3 | 18,857.3 | | |
| Local Assistance | 250.8 | 250.8 | 250.8 | 250.8 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

Employee Trust Funds, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$1,286.6 | \$1,062.9 | \$842.2 | \$670.5 | | |
| State Operations | -1.8 | 30.0 | 30.0 | 30.0 | | |
| Aids to Ind. & Org. | 1,288.4 | 1,032.9 | 812.2 | 640.5 | | |
| SEGREGATED REVENUE (3) | 23,961.9 | 26,030.3 | 35,957.6 | 37,986.5 | | |
| State Operations | 23,961.9 | 26,030.3 | 35,957.6 | 37,986.5 | | |
| TOTALS-ANNUAL | 25,248.5 | 27,093.2 | 36,799.8 | 38,657.0 | | |
| State Operations | 23,960.1 | 26,060.3 | 35,987.6 | 38,016.5 | | |
| Aids to Ind. & Org. | 1,288.4 | 1,032.9 | 812.2 | 640.5 | | |

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Employment Relations Commission
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,522.8 | \$2,647.9 | \$2,686.9 | \$2,686.9 | | |
| State Operations | 2,522.8 | 2,647.9 | 2,686.9 | 2,686.9 | | |
| PROGRAM REVENUE (2) | 487.8 | 611.1 | 615.0 | 615.0 | | |
| State Operations | 487.8 | 611.1 | 615.0 | 615.0 | | |
| TOTALS-ANNUAL | 3,010.6 | 3,259.0 | 3,301.9 | 3,301.9 | | |
| State Operations | 3,010.6 | 3,259.0 | 3,301.9 | 3,301.9 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

State Employment Relations, Office of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$5,081.0 | \$5,350.9 | \$5,420.4 | \$5,420.4 | | |
| State Operations | 5,081.0 | 5,350.9 | 5,420.4 | 5,420.4 | | |
| PROGRAM REVENUE (2) | 124.9 | 1,147.4 | 1,148.1 | 1,148.1 | | |
| State Operations | 124.9 | 1,147.4 | 1,148.1 | 1,148.1 | | |
| TOTALS-ANNUAL | 5,205.9 | 6,498.3 | 6,568.5 | 6,568.5 | | |
| State Operations | 5,205.9 | 6,498.3 | 6,568.5 | 6,568.5 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Environmental Improvement Program
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$42,319.6 | \$49,400.3 | \$49,400.3 | \$49,400.3 | | |
| Local Assistance | 42,319.6 | 49,400.3 | 49,400.3 | 49,400.3 | | |
| SEGREGATED REVENUE (3) | 6,000.0 | 6,000.0 | 6,000.0 | 6,000.0 | | |
| Local Assistance | 6,000.0 | 6,000.0 | 6,000.0 | 6,000.0 | | |
| TOTALS-ANNUAL | 48,319.6 | 55,400.3 | 55,400.3 | 55,400.3 | | |
| Local Assistance | 48,319.6 | 55,400.3 | 55,400.3 | 55,400.3 | | |

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Financial Institutions, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|---------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$15,585.7 | \$17,578.3 | \$18,165.9 | \$18,242.0 | | |
| State Operations | 15,585.7 | 17,578.3 | 18,165.9 | 18,242.0 | | |
| TOTALS-ANNUAL | 15,585.7 | 17,578.3 | 18,165.9 | 18,242.0 | | |
| State Operations | 15,585.7 | 17,578.3 | 18,165.9 | 18,242.0 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Fox River Navigational System Authority
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|------------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| SEGREGATED REVENUE (3) | \$126.7 | \$126.7 | \$126.7 | \$126.7 | | |
| State Operations | 126.7 | 126.7 | 126.7 | 126.7 | | |
| TOTALS-ANNUAL | 126.7 | 126.7 | 126.7 | 126.7 | | |
| State Operations | 126.7 | 126.7 | 126.7 | 126.7 | | |

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Government Accountability Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,677.6 | \$2,627.2 | \$2,808.8 | \$2,908.2 | | |
| State Operations | 2,633.2 | 2,467.2 | 2,648.8 | 2,748.2 | | |
| Local Assistance | 44.4 | 160.0 | 160.0 | 160.0 | | |
| FEDERAL REVENUE (1) | 2,630.6 | 1,501.4 | 1,501.4 | 1,501.4 | | |
| State Operations | 2,630.6 | 1,501.4 | 1,501.4 | 1,501.4 | | |
| PROGRAM REVENUE (2) | 422.5 | 572.1 | 557.0 | 557.0 | | |
| State Operations | 422.5 | 572.1 | 557.0 | 557.0 | | |
| SEGREGATED REVENUE (3) | | 750.1 | 750.1 | 750.1 | | |
| State Operations | | 0.1 | 0.1 | 0.1 | | |
| Aids to Ind. & Org. | | 750.0 | 750.0 | 750.0 | | |
| TOTALS-ANNUAL | 5,730.7 | 5,450.8 | 5,617.3 | 5,716.7 | | |
| State Operations | 5,686.3 | 4,540.8 | 4,707.3 | 4,806.7 | | |
| Local Assistance | 44.4 | 160.0 | 160.0 | 160.0 | | |
| Aids to Ind. & Org. | | 750.0 | 750.0 | 750.0 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Office of the Governor
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$3,645.3 | \$4,122.3 | \$4,274.5 | \$4,274.5 | | |
| State Operations | 3,621.0 | 4,097.1 | 4,249.3 | 4,249.3 | | |
| Aids to Ind. & Org. | 24.3 | 25.2 | 25.2 | 25.2 | | |
| TOTALS-ANNUAL | 3,645.3 | 4,122.3 | 4,274.5 | 4,274.5 | | |
| State Operations | 3,621.0 | 4,097.1 | 4,249.3 | 4,249.3 | | |
| Aids to Ind. & Org. | 24.3 | 25.2 | 25.2 | 25.2 | | |

Health Services, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,494,436.4 | \$2,289,358.0 | \$2,728,580.8 | \$2,888,086.0 | | |
| State Operations | 240,273.1 | 245,779.9 | 261,439.9 | 270,021.5 | | |
| Local Assistance | 328,253.6 | 322,034.1 | 327,007.6 | 330,829.9 | | |
| Aids to Ind. & Org. | 1,925,909.7 | 1,721,544.0 | 2,140,133.3 | 2,287,234.6 | | |
| FEDERAL REVENUE (1) | 3,492,675.0 | 3,586,478.3 | 3,950,862.8 | 4,220,196.9 | | |
| State Operations | 201,139.3 | 192,665.6 | 185,679.9 | 185,879.3 | | |
| Local Assistance | 156,114.7 | 117,324.3 | 118,559.5 | 118,687.0 | | |
| Aids to Ind. & Org. | 3,135,421.0 | 3,276,488.4 | 3,646,623.4 | 3,915,630.6 | | |
| PROGRAM REVENUE (2) | 425,307.6 | 463,065.4 | 511,234.6 | 519,153.8 | | |
| State Operations | 254,135.2 | 257,871.3 | 298,709.8 | 303,369.2 | | |
| Local Assistance | 4,613.1 | 3,397.9 | 4,042.8 | 4,065.0 | | |
| Aids to Ind. & Org. | 166,559.3 | 201,796.2 | 208,482.0 | 211,719.6 | | |
| SEGREGATED REVENUE (3) | 212,366.6 | 493,451.3 | 175,730.7 | 172,437.7 | | |
| State Operations | 305.9 | 313.1 | 322.2 | 322.3 | | |
| Aids to Ind. & Org. | 212,060.7 | 493,138.2 | 175,408.5 | 172,115.4 | | |
| TOTALS-ANNUAL | 6,624,785.6 | 6,832,353.0 | 7,366,408.9 | 7,799,874.4 | | |
| State Operations | 695,853.5 | 696,629.9 | 746,151.8 | 759,592.3 | | |
| Local Assistance | 488,981.4 | 442,756.3 | 449,609.9 | 453,581.9 | | |
| Aids to Ind. & Org. | 5,439,950.7 | 5,692,966.8 | 6,170,647.2 | 6,586,700.2 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

NOTE: The actual expenditure totals recorded in the table do not include program 3 expenditures. Expenditures for program 3 are reported in the Department of Children and Families.

Higher Educational Aids Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$118,110.5 | \$127,232.5 | \$130,294.4 | \$134,010.8 | | |
| State Operations | 871.0 | 927.5 | 964.4 | 989.4 | | |
| Aids to Ind. & Org. | 117,239.5 | 126,305.0 | 129,330.0 | 133,021.4 | | |
| FEDERAL REVENUE (1) | 1,453.9 | 1,354.5 | 1,433.6 | 1,433.6 | | |
| Aids to Ind. & Org. | 1,453.9 | 1,354.5 | 1,433.6 | 1,433.6 | | |
| PROGRAM REVENUE (2) | 1,172.7 | 1,212.6 | 1,212.6 | 1,212.6 | | |
| Aids to Ind. & Org. | 1,172.7 | 1,212.6 | 1,212.6 | 1,212.6 | | |
| TOTALS-ANNUAL | 120,737.1 | 129,799.6 | 132,940.6 | 136,657.0 | | |
| State Operations | 871.0 | 927.5 | 964.4 | 989.4 | | |
| Aids to Ind. & Org. | 119,866.1 | 128,872.1 | 131,976.2 | 135,667.6 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

Historical Society
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------|----------------|------------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$12,750.9 | \$14,935.7 | \$14,775.4 | \$14,742.7 | | |
| State Operations | 12,660.9 | 14,845.7 | 14,685.4 | 14,652.7 | | |
| Aids to Ind. & Org. | 90.0 | 90.0 | 90.0 | 90.0 | | |
| FEDERAL REVENUE (1) | 971.2 | 1,198.7 | 1,213.5 | 1,213.5 | | |
| State Operations | 971.2 | 1,198.7 | 1,213.5 | 1,213.5 | | |
| PROGRAM REVENUE (2) | 2,634.5 | 2,900.9 | 3,086.9 | 3,039.3 | | |
| State Operations | 2,634.5 | 2,900.9 | 3,086.9 | 3,039.3 | | |
| SEGREGATED REVENUE (3) | 3,646.2 | 4,009.9 | 3,875.2 | 3,875.2 | | |
| State Operations | 3,646.2 | 4,009.9 | 3,875.2 | 3,875.2 | | |
| TOTALS-ANNUAL | 20,002.8 | 23,045.2 | 22,951.0 | 22,870.7 | | |
| State Operations | 19,912.8 | 22,955.2 | 22,861.0 | 22,780.7 | | |
| Aids to Ind. & Org. | 90.0 | 90.0 | 90.0 | 90.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Insurance, Office of the Commissioner of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------------|----------------|--------------|----------------|------------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$15,376.0 | \$16,155.0 | \$17,959.0 | \$18,203.3 | | |
| State Operations | 15,376.0 | 16,155.0 | 17,959.0 | 18,203.3 | | |
| SEGREGATED REVENUE (3) | 73,507.5 | 88,048.8 | 88,224.0 | 88,224.0 | | |
| State Operations | 2,650.1 | 2,860.8 | 3,036.0 | 3,036.0 | | |
| Local Assistance | 26,523.3 | 26,926.6 | 26,926.6 | 26,926.6 | | |
| Aids to Ind. & Org. | 44,334.1 | 58,261.4 | 58,261.4 | 58,261.4 | | |
| TOTALS-ANNUAL | 88,883.5 | 104,203.8 | 106,183.0 | 106,427.3 | | |
| State Operations | 18,026.1 | 19,015.8 | 20,995.0 | 21,239.3 | | |
| Local Assistance | 26,523.3 | 26,926.6 | 26,926.6 | 26,926.6 | | |
| Aids to Ind. & Org. | 44,334.1 | 58,261.4 | 58,261.4 | 58,261.4 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Investment Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|----------------------------|----------------|--------------|----------------|------------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$21,052.4 | \$30,215.3 | \$30,022.6 | \$30,022.6 | | |
| State Operations | 21,052.4 | 30,215.3 | 30,022.6 | 30,022.6 | | |
| TOTALS-ANNUAL | 21,052.4 | 30,215.3 | 30,022.6 | 30,022.6 | | |
| State Operations | 21,052.4 | 30,215.3 | 30,022.6 | 30,022.6 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other

Judicial Commission
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$223.5 | \$243.5 | \$251.2 | \$251.2 | | |
| State Operations | 223.5 | 243.5 | 251.2 | 251.2 | | |
| TOTALS-ANNUAL | 223.5 | 243.5 | 251.2 | 251.2 | | |
| State Operations | 223.5 | 243.5 | 251.2 | 251.2 | | |

Judicial Council
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$42.6 | \$112.9 | \$130.1 | \$130.1 | | |
| State Operations | 42.6 | 112.9 | 130.1 | 130.1 | | |
| TOTALS-ANNUAL | 42.6 | 112.9 | 130.1 | 130.1 | | |
| State Operations | 42.6 | 112.9 | 130.1 | 130.1 | | |

Justice, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$40,474.1 | \$42,016.2 | \$44,207.2 | \$44,501.0 | | |
| State Operations | 37,543.9 | 39,086.0 | 40,964.3 | 41,061.7 | | |
| Local Assistance | 1,672.2 | 1,672.2 | 1,672.2 | 1,672.2 | | |
| Aids to Ind. & Org. | 1,258.0 | 1,258.0 | 1,570.7 | 1,767.1 | | |
| FEDERAL REVENUE (1) | 13,689.0 | 8,463.4 | 8,591.1 | 8,591.1 | | |
| State Operations | 5,476.6 | 3,532.3 | 3,606.4 | 3,606.4 | | |
| Local Assistance | 7,237.2 | 4,107.2 | 4,160.8 | 4,160.8 | | |
| Aids to Ind. & Org. | 975.2 | 823.9 | 823.9 | 823.9 | | |
| PROGRAM REVENUE (2) | 40,338.5 | 41,912.6 | 45,071.1 | 45,098.3 | | |
| State Operations | 25,803.0 | 26,754.0 | 29,396.8 | 28,830.9 | | |
| Local Assistance | 13,803.7 | 14,369.8 | 14,885.5 | 15,478.6 | | |
| Aids to Ind. & Org. | 731.8 | 788.8 | 788.8 | 788.8 | | |
| SEGREGATED REVENUE (3) | 352.2 | 355.4 | 380.1 | 380.1 | | |
| State Operations | 352.2 | 355.4 | 380.1 | 380.1 | | |
| TOTALS-ANNUAL | 94,853.8 | 92,747.6 | 98,249.5 | 98,570.5 | | |
| State Operations | 69,175.7 | 69,727.7 | 74,347.6 | 73,879.1 | | |
| Local Assistance | 22,713.1 | 20,149.2 | 20,718.5 | 21,311.6 | | |
| Aids to Ind. & Org. | 2,965.0 | 2,870.7 | 3,183.4 | 3,379.8 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

**Legislature
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$63,774.3 | \$71,178.2 | \$73,287.7 | \$73,281.7 | | |
| State Operations | 63,774.3 | 71,178.2 | 73,287.7 | 73,281.7 | | |
| PROGRAM REVENUE (2) | 1,270.0 | 2,004.4 | 1,943.3 | 2,043.0 | | |
| State Operations | 1,270.0 | 2,004.4 | 1,943.3 | 2,043.0 | | |
| TOTALS-ANNUAL | 65,044.3 | 73,182.6 | 75,231.0 | 75,324.7 | | |
| State Operations | 65,044.3 | 73,182.6 | 75,231.0 | 75,324.7 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

**Office of the Lieutenant Governor
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$392.8 | \$417.2 | \$462.2 | \$479.0 | | |
| State Operations | 392.8 | 417.2 | 462.2 | 479.0 | | |
| TOTALS-ANNUAL | 392.8 | 417.2 | 462.2 | 479.0 | | |
| State Operations | 392.8 | 417.2 | 462.2 | 479.0 | | |

**Lower Wisconsin State Riverway Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|------------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| SEGREGATED REVENUE (3) | \$177.7 | \$190.1 | \$210.7 | \$210.7 | | |
| State Operations | 177.7 | 190.1 | 210.7 | 210.7 | | |
| TOTALS-ANNUAL | 177.7 | 190.1 | 210.7 | 210.7 | | |
| State Operations | 177.7 | 190.1 | 210.7 | 210.7 | | |

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

**Medical College of Wisconsin
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$6,591.6 | \$7,117.1 | \$9,169.7 | \$9,169.7 | | |
| State Operations | 1,167.2 | 1,692.7 | 1,692.7 | 1,692.7 | | |
| Aids to Ind. & Org. | 5,424.4 | 5,424.4 | 7,477.0 | 7,477.0 | | |
| PROGRAM REVENUE (2) | | 250.0 | 250.0 | 250.0 | | |
| State Operations | | 250.0 | 250.0 | 250.0 | | |
| TOTALS-ANNUAL | 6,591.6 | 7,367.1 | 9,419.7 | 9,419.7 | | |
| State Operations | 1,167.2 | 1,942.7 | 1,942.7 | 1,942.7 | | |
| Aids to Ind. & Org. | 5,424.4 | 5,424.4 | 7,477.0 | 7,477.0 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Military Affairs, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$22,033.9 | \$21,121.3 | \$22,493.5 | \$22,755.5 | | |
| State Operations | 14,024.4 | 14,168.0 | 15,498.2 | 15,760.2 | | |
| Local Assistance | 4,248.3 | 3,215.0 | 3,215.0 | 3,215.0 | | |
| Aids to Ind. & Org. | 3,761.2 | 3,738.3 | 3,780.3 | 3,780.3 | | |
| FEDERAL REVENUE (1) | 54,547.8 | 49,108.9 | 50,795.0 | 50,709.8 | | |
| State Operations | 39,449.6 | 34,382.5 | 36,068.6 | 35,983.4 | | |
| Local Assistance | 14,381.3 | 12,800.0 | 12,800.0 | 12,800.0 | | |
| Aids to Ind. & Org. | 716.9 | 1,926.4 | 1,926.4 | 1,926.4 | | |
| PROGRAM REVENUE (2) | 5,582.6 | 7,620.0 | 8,264.2 | 7,404.3 | | |
| State Operations | 4,750.8 | 6,785.3 | 7,429.5 | 6,569.6 | | |
| Local Assistance | 831.8 | 834.7 | 834.7 | 834.7 | | |
| SEGREGATED REVENUE (3) | 473.4 | 474.5 | 474.5 | 474.5 | | |
| State Operations | 7.7 | 7.7 | 7.7 | 7.7 | | |
| Local Assistance | 465.7 | 466.8 | 466.8 | 466.8 | | |
| TOTALS-ANNUAL | 82,637.7 | 78,324.7 | 82,027.2 | 81,344.1 | | |
| State Operations | 58,232.5 | 55,343.5 | 59,004.0 | 58,320.9 | | |
| Local Assistance | 19,927.1 | 17,316.5 | 17,316.5 | 17,316.5 | | |
| Aids to Ind. & Org. | 4,478.1 | 5,664.7 | 5,706.7 | 5,706.7 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Miscellaneous Appropriations
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$146,828.5 | \$152,733.8 | \$152,733.8 | \$152,733.8 | | |
| State Operations | 144,479.8 | 150,309.6 | 150,309.6 | 150,309.6 | | |
| Local Assistance | 1,047.6 | 1,188.5 | 1,188.5 | 1,188.5 | | |
| Aids to Ind. & Org. | 1,301.1 | 1,235.7 | 1,235.7 | 1,235.7 | | |
| SEGREGATED REVENUE (3) | 42,537.9 | 28,651.0 | 28,651.0 | 28,651.0 | | |
| State Operations | 41,124.4 | 27,192.1 | 27,192.1 | 27,192.1 | | |
| Local Assistance | 1,413.5 | 1,458.9 | 1,458.9 | 1,458.9 | | |
| TOTALS-ANNUAL | 189,366.4 | 181,384.8 | 181,384.8 | 181,384.8 | | |
| State Operations | 185,604.2 | 177,501.7 | 177,501.7 | 177,501.7 | | |
| Local Assistance | 2,461.1 | 2,647.4 | 2,647.4 | 2,647.4 | | |
| Aids to Ind. & Org. | 1,301.1 | 1,235.7 | 1,235.7 | 1,235.7 | | |

- (3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Natural Resources, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$140,796.2 | \$154,319.4 | \$154,685.2 | \$154,685.2 | | |
| State Operations | 66,880.6 | 80,509.7 | 80,875.5 | 80,875.5 | | |
| Local Assistance | 73,888.6 | 73,782.7 | 73,782.7 | 73,782.7 | | |
| Aids to Ind. & Org. | 27.0 | 27.0 | 27.0 | 27.0 | | |
| FEDERAL REVENUE (1) | 74,527.3 | 74,558.9 | 79,168.1 | 78,992.0 | | |
| State Operations | 68,973.2 | 69,024.6 | 73,633.8 | 73,457.7 | | |
| Local Assistance | 5,554.1 | 5,534.3 | 5,534.3 | 5,534.3 | | |
| PROGRAM REVENUE (2) | 34,095.5 | 39,084.7 | 39,313.8 | 39,326.6 | | |
| State Operations | 34,095.5 | 38,572.6 | 38,801.7 | 38,814.5 | | |
| Local Assistance | | 512.1 | 512.1 | 512.1 | | |
| SEGREGATED REVENUE (3) | 287,921.7 | 314,972.1 | 323,329.0 | 323,668.7 | | |
| State Operations | 219,162.4 | 230,785.2 | 239,644.6 | 240,008.4 | | |
| Local Assistance | 66,281.2 | 76,437.1 | 75,934.6 | 75,910.5 | | |
| Aids to Ind. & Org. | 2,478.1 | 7,749.8 | 7,749.8 | 7,749.8 | | |
| TOTALS-ANNUAL | 537,340.7 | 582,935.1 | 596,496.1 | 596,672.5 | | |
| State Operations | 389,111.7 | 418,892.1 | 432,955.6 | 433,156.1 | | |
| Local Assistance | 145,723.9 | 156,266.2 | 155,763.7 | 155,739.6 | | |
| Aids to Ind. & Org. | 2,505.1 | 7,776.8 | 7,776.8 | 7,776.8 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Program Supplements
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$5,337.4 | \$17,571.4 | \$17,571.4 | \$17,571.4 | | |
| State Operations | 5,337.4 | 17,571.4 | 17,571.4 | 17,571.4 | | |
| PROGRAM REVENUE (2) | | 2,352.8 | 2,352.8 | 2,352.8 | | |
| State Operations | | 2,352.8 | 2,352.8 | 2,352.8 | | |
| SEGREGATED REVENUE (3) | | 24,563.2 | 24,563.2 | 24,563.2 | | |
| State Operations | | 24,563.2 | 24,563.2 | 24,563.2 | | |
| TOTALS-ANNUAL | 5,337.4 | 44,487.4 | 44,487.4 | 44,487.4 | | |
| State Operations | 5,337.4 | 44,487.4 | 44,487.4 | 44,487.4 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Public Defender Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$84,363.2 | \$80,053.2 | \$86,958.3 | \$80,791.0 | | |
| State Operations | 84,363.2 | 80,053.2 | 86,958.3 | 80,791.0 | | |
| PROGRAM REVENUE (2) | 520.6 | 1,419.2 | 1,456.9 | 1,457.3 | | |
| State Operations | 520.6 | 1,419.2 | 1,456.9 | 1,457.3 | | |
| TOTALS-ANNUAL | 84,883.8 | 81,472.4 | 88,415.2 | 82,248.3 | | |
| State Operations | 84,883.8 | 81,472.4 | 88,415.2 | 82,248.3 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Public Instruction, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$5,380,966.1 | \$5,628,378.2 | \$5,930,296.1 | \$6,188,280.4 | | |
| State Operations | 28,976.3 | 29,882.7 | 38,824.4 | 39,363.7 | | |
| Local Assistance | 5,185,464.6 | 5,415,631.3 | 5,686,996.8 | 5,925,381.0 | | |
| Aids to Ind. & Org. | 166,525.2 | 182,864.2 | 204,474.9 | 223,535.7 | | |
| FEDERAL REVENUE (1) | 688,198.4 | 648,836.7 | 715,995.1 | 715,313.5 | | |
| State Operations | 43,147.3 | 43,131.8 | 45,466.7 | 44,785.1 | | |
| Local Assistance | 590,626.4 | 557,992.9 | 616,103.7 | 616,103.7 | | |
| Aids to Ind. & Org. | 54,424.7 | 47,712.0 | 54,424.7 | 54,424.7 | | |
| PROGRAM REVENUE (2) | 33,065.3 | 39,801.7 | 41,612.7 | 41,901.9 | | |
| State Operations | 23,514.9 | 28,764.0 | 30,561.9 | 30,851.1 | | |
| Local Assistance | 9,550.4 | 11,037.7 | 11,050.8 | 11,050.8 | | |
| SEGREGATED REVENUE (3) | 51,456.5 | 47,705.1 | 48,833.1 | 49,073.2 | | |
| Local Assistance | 51,456.5 | 47,705.1 | 48,833.1 | 49,073.2 | | |
| TOTALS-ANNUAL | 6,153,686.3 | 6,364,721.7 | 6,736,737.0 | 6,994,569.0 | | |
| State Operations | 95,638.5 | 101,778.5 | 114,853.0 | 114,999.9 | | |
| Local Assistance | 5,837,097.9 | 6,032,367.0 | 6,362,984.4 | 6,601,608.7 | | |
| Aids to Ind. & Org. | 220,949.9 | 230,576.2 | 258,899.6 | 277,960.4 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Public Service Commission
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|------------------------|----------------|--------------------------|----------------|----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| FEDERAL REVENUE (1) | \$327.2 | \$217.6 | \$294.9 | \$294.9 | | |
| State Operations | 327.2 | 217.6 | 294.9 | 294.9 | | |
| PROGRAM REVENUE (2) | 16,280.6 | 18,435.3 | 18,300.7 | 18,312.5 | | |
| State Operations | 15,585.4 | 17,685.3 | 17,550.7 | 17,562.5 | | |
| Aids to Ind. & Org. | 695.2 | 750.0 | 750.0 | 750.0 | | |
| SEGREGATED REVENUE (3) | 8,621.5 | 9,411.9 | 6,474.3 | 6,474.3 | | |
| State Operations | 3,159.8 | 3,411.9 | 474.3 | 474.3 | | |
| Aids to Ind. & Org. | 5,461.7 | 6,000.0 | 6,000.0 | 6,000.0 | | |
| TOTALS-ANNUAL | 25,229.3 | 28,064.8 | 25,069.9 | 25,081.7 | | |
| State Operations | 19,072.4 | 21,314.8 | 18,319.9 | 18,331.7 | | |
| Aids to Ind. & Org. | 6,156.9 | 6,750.0 | 6,750.0 | 6,750.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Regulation and Licensing, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|---------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$12,847.4 | \$13,083.7 | \$14,061.3 | \$13,936.0 | | |
| State Operations | 12,847.4 | 13,083.7 | 14,061.3 | 13,936.0 | | |
| TOTALS-ANNUAL | 12,847.4 | 13,083.7 | 14,061.3 | 13,936.0 | | |
| State Operations | 12,847.4 | 13,083.7 | 14,061.3 | 13,936.0 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other

Revenue, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$85,128.6 | \$93,460.5 | \$96,437.7 | \$96,437.7 | | |
| State Operations | 85,128.6 | 93,460.5 | 96,437.7 | 96,437.7 | | |
| PROGRAM REVENUE (2) | 10,723.8 | 14,657.4 | 15,431.5 | 15,440.6 | | |
| State Operations | 10,723.8 | 14,657.4 | 15,431.5 | 15,440.6 | | |
| SEGREGATED REVENUE (3) | 69,299.8 | 73,926.9 | 74,474.6 | 73,734.5 | | |
| State Operations | 69,299.8 | 73,926.9 | 74,474.6 | 73,734.5 | | |
| TOTALS-ANNUAL | 165,152.2 | 182,044.8 | 186,343.8 | 185,612.8 | | |
| State Operations | 165,152.2 | 182,044.8 | 186,343.8 | 185,612.8 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Secretary of State
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|---------------------|----------------|--------------------------|----------------|---------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$647.5 | \$776.2 | \$821.5 | \$819.0 | | |
| State Operations | 647.5 | 776.2 | 821.5 | 819.0 | | |
| TOTALS-ANNUAL | 647.5 | 776.2 | 821.5 | 819.0 | | |
| State Operations | 647.5 | 776.2 | 821.5 | 819.0 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

Shared Revenue and Tax Relief
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$1,862,581.0 | \$1,962,654.7 | \$2,127,564.7 | \$2,127,564.7 | | |
| Local Assistance | 1,632,025.3 | 1,711,900.1 | 1,871,810.1 | 1,871,810.1 | | |
| Aids to Ind. & Org. | 230,555.7 | 250,754.6 | 255,754.6 | 255,754.6 | | |
| PROGRAM REVENUE (2) | 21,125.4 | 6,664.2 | 6,664.2 | 6,664.2 | | |
| Aids to Ind. & Org. | 21,125.4 | 6,664.2 | 6,664.2 | 6,664.2 | | |
| SEGREGATED REVENUE (3) | 146,501.6 | 145,587.6 | 145,587.6 | 145,587.6 | | |
| Local Assistance | 129,601.6 | 130,587.6 | 130,587.6 | 130,587.6 | | |
| Aids to Ind. & Org. | 16,900.0 | 15,000.0 | 15,000.0 | 15,000.0 | | |
| TOTALS-ANNUAL | 2,030,208.0 | 2,114,906.5 | 2,279,816.5 | 2,279,816.5 | | |
| Local Assistance | 1,761,626.9 | 1,842,487.7 | 2,002,397.7 | 2,002,397.7 | | |
| Aids to Ind. & Org. | 268,581.1 | 272,418.8 | 277,418.8 | 277,418.8 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

State Fair Park Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,289.6 | \$2,299.2 | \$2,299.2 | \$2,299.2 | | |
| State Operations | 2,289.6 | 2,299.2 | 2,299.2 | 2,299.2 | | |
| PROGRAM REVENUE (2) | 15,070.4 | 18,243.7 | 17,274.4 | 17,221.7 | | |
| State Operations | 15,070.4 | 18,243.7 | 17,274.4 | 17,221.7 | | |
| TOTALS-ANNUAL | 17,360.0 | 20,542.9 | 19,573.6 | 19,520.9 | | |
| State Operations | 17,360.0 | 20,542.9 | 19,573.6 | 19,520.9 | | |

(2) Includes Program Revenue-Service and Program Revenue-Other

**Supreme Court
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$13,388.8 | \$14,285.6 | \$14,950.1 | \$14,994.3 | | |
| State Operations | 13,388.8 | 14,285.6 | 14,950.1 | 14,994.3 | | |
| FEDERAL REVENUE (1) | 606.0 | 896.0 | 929.6 | 924.0 | | |
| State Operations | 606.0 | 896.0 | 929.6 | 924.0 | | |
| PROGRAM REVENUE (2) | 14,559.5 | 14,116.2 | 14,814.6 | 14,800.4 | | |
| State Operations | 14,559.5 | 14,116.2 | 14,814.6 | 14,800.4 | | |
| SEGREGATED REVENUE (3) | 336.1 | 763.8 | 775.7 | 775.7 | | |
| State Operations | 336.1 | 763.8 | 775.7 | 775.7 | | |
| TOTALS-ANNUAL | 28,890.4 | 30,061.6 | 31,470.0 | 31,494.4 | | |
| State Operations | 28,890.4 | 30,061.6 | 31,470.0 | 31,494.4 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

**Tourism, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$3,354.9 | \$3,645.4 | \$3,690.9 | \$3,690.9 | | |
| State Operations | 3,354.9 | 3,645.4 | 3,690.9 | 3,690.9 | | |
| PROGRAM REVENUE (2) | 8,739.1 | 9,496.8 | 9,498.4 | 9,498.4 | | |
| State Operations | 8,739.1 | 9,496.8 | 9,498.4 | 9,498.4 | | |
| SEGREGATED REVENUE (3) | 2,903.0 | 2,961.9 | 2,869.1 | 2,869.1 | | |
| State Operations | 2,606.7 | 2,627.1 | 2,534.3 | 2,534.3 | | |
| Local Assistance | 296.3 | 334.8 | 334.8 | 334.8 | | |
| TOTALS-ANNUAL | 14,997.0 | 16,104.1 | 16,058.4 | 16,058.4 | | |
| State Operations | 14,700.7 | 15,769.3 | 15,723.6 | 15,723.6 | | |
| Local Assistance | 296.3 | 334.8 | 334.8 | 334.8 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Transportation, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|-------------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$56,396.3 | \$67,750.3 | \$67,750.3 | \$67,750.3 | | |
| State Operations | 56,396.3 | 67,750.3 | 67,750.3 | 67,750.3 | | |
| FEDERAL REVENUE (1) | 778,402.3 | 780,733.2 | 780,799.3 | 780,690.5 | | |
| State Operations | 617,529.8 | 553,251.4 | 553,317.5 | 553,208.7 | | |
| Local Assistance | 156,251.0 | 222,682.2 | 222,682.2 | 222,682.2 | | |
| Aids to Ind. & Org. | 4,621.5 | 4,799.6 | 4,799.6 | 4,799.6 | | |
| PROGRAM REVENUE (2) | 6,195.3 | 4,517.8 | 5,228.1 | 5,278.5 | | |
| State Operations | 6,195.3 | 4,517.8 | 5,228.1 | 5,278.5 | | |
| SEGREGATED REVENUE (3) | 1,690,419.7 | 1,886,238.6 | 2,052,187.8 | 2,115,922.6 | | |
| State Operations | 1,038,878.0 | 1,179,873.8 | 1,333,862.7 | 1,387,343.3 | | |
| Local Assistance | 639,360.2 | 689,387.4 | 701,347.7 | 711,601.9 | | |
| Aids to Ind. & Org. | 12,181.5 | 16,977.4 | 16,977.4 | 16,977.4 | | |
| TOTALS-ANNUAL | 2,531,413.6 | 2,739,239.9 | 2,905,965.5 | 2,969,641.9 | | |
| State Operations | 1,718,999.4 | 1,805,393.3 | 1,960,158.6 | 2,013,580.8 | | |
| Local Assistance | 795,611.2 | 912,069.6 | 924,029.9 | 934,284.1 | | |
| Aids to Ind. & Org. | 16,803.0 | 21,777.0 | 21,777.0 | 21,777.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Treasurer, State
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | \$2,858.0 | \$5,399.8 | \$5,498.5 | \$5,402.6 | | |
| State Operations | 2,858.0 | 5,399.8 | 5,498.5 | 5,402.6 | | |
| SEGREGATED REVENUE (3) | 622.3 | 889.7 | 855.9 | 856.0 | | |
| State Operations | 622.3 | 889.7 | 855.9 | 856.0 | | |
| TOTALS-ANNUAL | 3,480.3 | 6,289.5 | 6,354.4 | 6,258.6 | | |
| State Operations | 3,480.3 | 6,289.5 | 6,354.4 | 6,258.6 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

University of Wisconsin Hospitals and Clinics Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|---------------------|----------------|--------------------------|----------------|-------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| PROGRAM REVENUE (2) | | \$155,292.4 | \$155,292.4 | \$155,292.4 | | |
| State Operations | | 155,292.4 | 155,292.4 | 155,292.4 | | |
| TOTALS-ANNUAL | | 155,292.4 | 155,292.4 | 155,292.4 | | |
| State Operations | | 155,292.4 | 155,292.4 | 155,292.4 | | |

- (2) Includes Program Revenue-Service and Program Revenue-Other

University of Wisconsin System
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|---------------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$1,074,561.4 | \$1,149,369.2 | \$1,201,314.6 | \$1,237,489.8 | | |
| State Operations | 1,057,607.0 | 1,131,797.9 | 1,182,970.6 | 1,218,334.8 | | |
| Aids to Ind. & Org. | 16,954.4 | 17,571.3 | 18,344.0 | 19,155.0 | | |
| FEDERAL REVENUE (1) | 967,524.2 | 1,111,695.0 | 1,111,695.0 | 1,111,695.0 | | |
| State Operations | 641,419.8 | 785,046.7 | 785,046.7 | 785,046.7 | | |
| Aids to Ind. & Org. | 326,104.4 | 326,648.3 | 326,648.3 | 326,648.3 | | |
| PROGRAM REVENUE (2) | 2,370,502.7 | 2,427,974.4 | 2,476,921.5 | 2,534,385.9 | | |
| State Operations | 2,367,395.7 | 2,423,975.2 | 2,472,922.3 | 2,530,386.7 | | |
| Aids to Ind. & Org. | 3,107.0 | 3,999.2 | 3,999.2 | 3,999.2 | | |
| SEGREGATED REVENUE (3) | 24,670.1 | 28,684.1 | 28,684.1 | 29,842.8 | | |
| State Operations | 23,878.3 | 27,849.6 | 27,849.6 | 29,008.3 | | |
| Local Assistance | 541.8 | 583.1 | 583.1 | 583.1 | | |
| Aids to Ind. & Org. | 250.0 | 251.4 | 251.4 | 251.4 | | |
| TOTALS-ANNUAL | 4,437,258.4 | 4,717,722.7 | 4,818,615.2 | 4,913,413.5 | | |
| State Operations | 4,090,300.8 | 4,368,669.4 | 4,468,789.2 | 4,562,776.5 | | |
| Local Assistance | 541.8 | 583.1 | 583.1 | 583.1 | | |
| Aids to Ind. & Org. | 346,415.8 | 348,470.2 | 349,242.9 | 350,053.9 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Veterans Affairs, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED BASE FY09 | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------------------|----------------|-----------|------------------------------|------|
| | | | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$2,446.6 | \$2,368.1 | \$3,969.6 | \$3,985.8 | | |
| State Operations | 1,958.1 | 1,938.4 | 3,414.6 | 3,414.6 | | |
| Aids to Ind. & Org. | 488.5 | 429.7 | 555.0 | 571.2 | | |
| FEDERAL REVENUE (1) | 1,876.8 | 2,008.1 | 2,070.0 | 2,207.0 | | |
| State Operations | 984.7 | 2,008.1 | 2,070.0 | 2,207.0 | | |
| Aids to Ind. & Org. | 892.1 | | | | | |
| PROGRAM REVENUE (2) | 78,104.7 | 82,660.4 | 92,039.7 | 92,846.2 | | |
| State Operations | 78,048.7 | 82,604.4 | 91,686.5 | 92,493.3 | | |
| Local Assistance | | | 76.5 | 76.2 | | |
| Aids to Ind. & Org. | 56.0 | 56.0 | 276.7 | 276.7 | | |
| SEGREGATED REVENUE (3) | 60,085.6 | 59,608.6 | 53,527.7 | 52,854.8 | | |
| State Operations | 50,195.7 | 44,656.9 | 43,573.6 | 43,226.2 | | |
| Local Assistance | 784.9 | 753.5 | 689.0 | 684.8 | | |
| Aids to Ind. & Org. | 9,105.0 | 14,198.2 | 9,265.1 | 8,943.8 | | |
| TOTALS-ANNUAL | 142,513.7 | 146,645.2 | 151,607.0 | 151,893.8 | | |
| State Operations | 131,187.2 | 131,207.8 | 140,744.7 | 141,341.1 | | |
| Local Assistance | 784.9 | 753.5 | 765.5 | 761.0 | | |
| Aids to Ind. & Org. | 10,541.6 | 14,683.9 | 10,096.8 | 9,791.7 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

Wisconsin Technical College System, Board of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------|----------------|-------------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$141,502.6 | \$143,240.3 | \$157,194.6 | \$157,195.1 | | |
| State Operations | 3,662.4 | 3,726.1 | 3,728.1 | 3,728.6 | | |
| Local Assistance | 136,072.4 | 136,229.2 | 150,181.5 | 150,181.5 | | |
| Aids to Ind. & Org. | 1,767.8 | 3,285.0 | 3,285.0 | 3,285.0 | | |
| FEDERAL REVENUE (1) | 30,097.9 | 33,470.6 | 33,579.1 | 33,579.8 | | |
| State Operations | 2,752.0 | 4,246.3 | 4,354.8 | 4,355.5 | | |
| Local Assistance | 26,271.3 | 28,424.3 | 28,424.3 | 28,424.3 | | |
| Aids to Ind. & Org. | 1,074.6 | 800.0 | 800.0 | 800.0 | | |
| PROGRAM REVENUE (2) | 3,569.3 | 7,979.4 | 8,158.8 | 8,319.3 | | |
| State Operations | 1,715.9 | 2,645.3 | 2,674.7 | 2,753.6 | | |
| Local Assistance | 889.8 | 4,630.7 | 4,780.7 | 4,862.3 | | |
| Aids to Ind. & Org. | 963.6 | 703.4 | 703.4 | 703.4 | | |
| TOTALS-ANNUAL | 175,169.8 | 184,690.3 | 198,932.5 | 199,094.2 | | |
| State Operations | 8,130.3 | 10,617.7 | 10,757.6 | 10,837.7 | | |
| Local Assistance | 163,233.5 | 169,284.2 | 183,386.5 | 183,468.1 | | |
| Aids to Ind. & Org. | 3,806.0 | 4,788.4 | 4,788.4 | 4,788.4 | | |

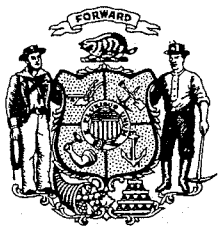
- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other

Workforce Development, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

| | ACTUAL FY08 | ADJUSTED | AGENCY REQUEST | | GOVERNOR'S RECOMMENDATION | |
|--------------------------------|----------------|--------------|----------------|------------|------------------------------|------|
| | | BASE FY09 | FY10 | FY11 | FY10 | FY11 |
| GENERAL PURPOSE REVENUE | \$23,568.5 | \$26,482.1 | \$27,129.9 | \$27,656.6 | | |
| State Operations | 6,980.2 | 7,237.7 | 7,302.1 | 7,302.1 | | |
| Local Assistance | 958.3 | 1,050.1 | 1,050.1 | 1,050.1 | | |
| Aids to Ind. & Org. | 15,630.0 | 18,194.3 | 18,777.7 | 19,304.4 | | |
| FEDERAL REVENUE (1) | 204,694.1 | 218,179.1 | 222,660.6 | 224,044.8 | | |
| State Operations | 132,979.0 | 126,718.0 | 132,801.1 | 134,275.6 | | |
| Aids to Ind. & Org. | 71,715.1 | 91,461.1 | 89,859.5 | 89,769.2 | | |
| PROGRAM REVENUE (2) | 48,521.1 | 52,145.1 | 74,868.3 | 74,868.3 | | |
| State Operations | 47,549.5 | 51,388.1 | 74,104.9 | 74,104.9 | | |
| Aids to Ind. & Org. | 971.6 | 757.0 | 763.4 | 763.4 | | |
| SEGREGATED REVENUE (3) | 22,987.4 | 21,166.4 | 24,384.4 | 24,404.8 | | |
| State Operations | 12,161.3 | 13,066.4 | 14,384.4 | 14,404.8 | | |
| Aids to Ind. & Org. | 10,826.1 | 8,100.0 | 10,000.0 | 10,000.0 | | |
| TOTALS-ANNUAL | 299,771.1 | 317,972.7 | 349,043.2 | 350,974.5 | | |
| State Operations | 199,670.0 | 198,410.2 | 228,592.5 | 230,087.4 | | |
| Local Assistance | 958.3 | 1,050.1 | 1,050.1 | 1,050.1 | | |
| Aids to Ind. & Org. | 99,142.8 | 118,512.4 | 119,400.6 | 119,837.0 | | |

- (1) Includes Program Revenue-Federal and Segregated Revenue-Federal
(2) Includes Program Revenue-Service and Program Revenue-Other
(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

NOTE: The actual expenditure totals recorded in the table do not include program 3 expenditures. Expenditures for program 3 are reported in the Department of Children and Families.



APPENDIX 3

AGENCY BASE BUDGET REVIEWS

BASE BUDGET REVIEW INTRODUCTION

Under s. 16.423, Wisconsin Statutes, the secretary of the Department of Administration must identify state agencies that are to complete base budget reviews during a biennial cycle. At the direction of the secretary, one-third of all state agencies must submit a report describing each programmatic activity with an accounting of all programmatic activity expenditures, arranged by revenue source, for the last three fiscal years and for the last two quarters of the last three fiscal years. For the purposes of this report, programmatic activity is generally defined at the numeric appropriation level for each alpha appropriation as defined by Chapter 20, Wisconsin Statutes. Section 16.423, Wisconsin Statutes, describes the base budget review requirements and establishes a September 15th deadline for agencies to submit their reports to the Department of Administration.

The following agencies were selected to participate in the fourth round of base budget reviews:

Agriculture, Trade and Consumer Protection
Board for People with Developmental Disabilities
Commerce
Employee Trust Funds
Employment Relations
Financial Institutions
Government Accountability Board
Governor's Office
Judicial Council
Justice
Legislature

Lieutenant Governor's Office
Military Affairs
Natural Resources
Public Instruction
Regulation and Licensing
Revenue
State Fair Park
Tourism
Veterans Affairs
Wisconsin Technical College System
Workforce Development

An overview is presented for each agency. The overview summarizes major changes each agency has undertaken in the last three fiscal years, lists total spending and position counts by fund source, and analyzes major influences impacting agency spending patterns.

Each agency overview is then followed by a programmatic activity table listing every numeric appropriation of an agency with expenditures broken out to provide detailed expenditure totals for the first half and third and fourth quarters of the last three fiscal years. Each agency was directed to provide a descriptive and explanatory note for each numeric appropriation to explain the expenditure pattern of that particular appropriation. The notes below the table contain the description and explanation submitted by the agency.

STATEWIDE BUDGET CONSIDERATIONS AND SPENDING PRESSURES

While every agency has unique duties and programs, several factors impact all agencies and are reflected in every agency's expenditures.

Every biennium, agencies generally receive additional spending authority for full-funding items. These are costs over which agencies have little or no discretion and are not connected with the policy initiatives of the agency. Most of these considerations are called standard budget adjustments

and are calculated by applying standard additions and subtractions to an agency's adjusted base-year budget and are used to provide a measure of the funding level required to continue current operations into the next biennium.

Some of the major standard budget adjustments which increase spending pressures include:

Full Funding of Continuing Position Salaries and Fringe Benefits. If a position was created in the second year of a biennium for less than a full 12 months and continues into the next biennium, an amount to bring funding up to a full annual level must be added. In addition, where base-year salaries and associated fringe benefits budgeted for authorized positions differ from the amount needed to cover actual payrolls as they existed in the base fiscal year, adjustments can be requested to provide full funding. Any increases must be documentable in reports from the statewide personnel management information system.

Funding of Ongoing Section 13.10 Supplements. If the Joint Committee on Finance approves a base-building increase, the funds or positions are added to the agency's budget for the next biennium.

Full Funding of Lease and Directed Moves Costs. Agencies can request additional funds to provide full annualized funding of private office lease costs that increased, but were not supplemented. In addition, if an agency was required to move by the Department of Administration in order to accommodate the state space management function, related ongoing costs can be requested.

In the 2003-05 and 2005-07 biennial budgets, many state agencies had to reduce expenditures, lapse program revenues and transfer segregated funds to the general fund in order to balance the budget. Funding constraints continued in the 2007-09 biennial budget requiring many agencies to manage with existing or reduced budgets.

AGENCY TABLES

SUMMARY TABLE

The following explanations are keyed to the accompanying sample of an agency summary table:

① Types of Revenues:

General Purpose Revenue (GPR) consists of state general tax revenues.

Federal Revenue (FED) consists of monies received from the federal government.

Program Revenue (PR) consists of monies collected for specific programs as part of the general fund.

Segregated Revenue (SEG) consists of revenues collected for discrete, statutorily defined purposes. These revenues are separate from the general fund.

② Amounts shown are the agency's total expenditures by funding source for each fiscal year. Within each funding source, the expenditures are categorized by purpose.

⑤ The position counts reflect final full-time equivalent positions authorized for an agency by funding source for each of the three fiscal years included in the base budget review. Position counts in the odd-numbered year reflect the addition of ongoing positions or reorganizations approved outside of the budget process.

| ① | ② Department Expenditure Summary by Funding Source (4) (5) | | ③ Department Position Summary by Funding Source (6) | |
|--|---|------|--|------|
| | 2006 | 2007 | 2006 | 2007 |
| GENERAL PURPOSE REVENUE State Operations Local Assistance Aids to Ind. & Org. | | | | |
| FEDERAL REVENUE (1) State Operations Local Assistance Aids to Ind. & Org. | | | | |
| PROGRAM REVENUE (2) State Operations Local Assistance Aids to Ind. & Org. | | | | |
| SEGREGATED REVENUE (3) State Operations Local Assistance Aids to Ind. & Org. | | | | |
| TOTALS-ANNUAL State Operations Local Assistance Aids to Ind. & Org. | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude expenditures recorded in the Capital Improvement and Building Trust funds and Custody and Clearing Accounts.

(6) All positions are State Operations unless otherwise specified.

PROGRAMMATIC ACTIVITY TABLE

The following explanations are keyed to the accompanying sample of an agency's programmatic activity information.

- 1 The agency number as defined in ss. 20.115 to 20.875, Wisconsin Statutes.
- 2 The fund code designating the fund from which appropriation expenditures are made. Most appropriations are part of the general fund, designated by fund code 100, but segregated funds each have a separate designated number.
- 3 The funding source for the amounts shown. For each agency, the numeric appropriations are grouped by funding source, starting with the GPR appropriations.
- 4 The numeric appropriation number and title.
- 5 Expenditures are broken out by fiscal year with separate headings for the first half (July through December), the third quarter (January through March) and the fourth quarter (April through June) of each fiscal year.
- 6 Explanatory notes for each numeric appropriation listed above.

| Fund | APPS | Full Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|-------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----|----|----|
| | | | First Half | Q3 | Q4 | Q4 | First Half | Q3 | Q4 | Q4 | First Half | Q3 | Q4 | Q4 |
| 100 | GPR | 101-General prog operations - executive and admin services | 2,794,553.09 | 1,330,877.15 | 1,607,299.03 | 1,255,167.44 | 484,572.54 | 681,193.69 | 1,171,585.13 | 561,595.84 | 646,627.39 | | | |
| | | 102-Compensation and labor relations | - | - | - | 983,125.64 | 422,521.57 | 552,927.35 | 971,895.54 | 427,209.56 | 488,543.41 | | | |
| | GPR Total | | 2,794,553.09 | 1,330,877.15 | 1,607,299.03 | 2,238,293.08 | 907,094.11 | 1,234,121.04 | 2,143,480.67 | 988,805.20 | 1,135,170.80 | | | |
| | PR | 131-Gifts and donations | 9,395.74 | 8,075.61 | 6,116.67 | - | - | 997.90 | 244.25 | - | 392.75 | | | |
| | | 134-Services to nonstate governmental units | 64,084.11 | 38,508.35 | 38,481.47 | 68,480.34 | 26,578.17 | 33,370.60 | 70,253.82 | 37,924.76 | 38,865.58 | | | |
| | PR Total | | 73,479.85 | 46,583.96 | 44,598.14 | 68,480.34 | 26,578.17 | 34,368.50 | 70,498.07 | 37,924.76 | 39,258.33 | | | |
| | PRF | 148-Federal grants and contracts | - | - | - | - | - | - | 37,691.89 | 13,533.61 | 9,591.74 | | | |
| | PRF Total | | - | - | - | - | - | - | 37,691.89 | 13,533.61 | 9,591.74 | | | |
| | PRS | 132-Funds received from other state agencies | 123,338.50 | 130,682.06 | 358,537.40 | 541,003.44 | 77,767.57 | 11,549.23 | 89,527.50 | 40,983.35 | 107,031.89 | | | |
| | | 138-Publications | 76,346.27 | 31,411.33 | 32,769.22 | 78,421.02 | 55,214.29 | 42,305.26 | 43,494.29 | 55,400.55 | 55,941.77 | | | |
| | PRS Total | | 199,684.77 | 162,093.39 | 391,306.62 | 619,424.46 | 132,981.86 | 53,854.49 | 133,021.79 | 96,383.90 | 162,973.66 | | | |
| | Grand Total | | 3,067,717.71 | 1,539,554.50 | 2,043,203.79 | 2,926,197.88 | 1,066,654.14 | 1,322,344.03 | 2,384,692.42 | 1,136,647.47 | 1,346,994.53 | | | |
| 100 | Total | | 3,213,228.24 | 1,624,045.15 | 2,151,580.87 | 3,913,559.44 | 1,515,340.76 | 1,888,603.66 | 3,332,575.17 | 1,553,320.32 | 1,854,045.29 | | | |

DESCRIPTION AND EXPLANATION:

- 6 For FY08 the department consolidated all GPR General Program Operations into 101. In FY06 and FY07, 101 was GPR Ops for administration.
- 1 FY07 salary and fringe higher in 4th quarter and supplies higher in 4th quarter due to fluctuation in arbitration and bargaining costs.
- 2 Gifts and Grants. For FY07 grant not received until 4th quarter.
- 3 Test development and administration for local governments.
- 4 Federal grant funds running out over the year so each quarter is lower.
- 5 Employment services to other state agencies. FY08 annual payment for mainframe use paid in May.
- 6 Publications and forms. The bulk of these costs are to produce the weekly Current Opportunities Bulletin (COB).
- 7

The agency summary table for each agency corresponds to the agency expenditure information provided in appendices one and two. In order to capture the fullest amount of expenditure information for the base budget review exercise, some programmatic activity tables may include additional information, such as expenditures in trust fund appropriations that are not included in the Chapter 20 budget schedule of the Wisconsin Statutes. These expenditures are not part of agency budget requests and are made from separate segregated funds. These expenditures represent payments for the following functions: capital projects, property tax relief, the children's trust fund, state capitol restoration, common school fund income, support collections, university trust income, and certain retirement investment and fringe benefit payments from the Department of Employee Trust Funds. Most of the expenditures do not have a designated numeric appropriation under Chapter 20, Wisconsin Statutes; however, they do have separate identification codes and the explanatory and descriptive notes provide definitions for these expenditures.

The programmatic activity tables were prepared in August 2008 in order to comply with the statutory deadlines. In some cases, reconciliation and final adjustments were made after the programmatic activity tables were prepared. Thus, minor discrepancies may exist between the data reported in the programmatic activity tables and the data reported in the Annual Fiscal Report for fiscal year 2007-08.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|-------------------------------|---|-----------------|-----------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$26,221,727.65 | \$27,032,047.03 | \$29,163,544.24 | 220.73 | 219.9 | 222.4 |
| Local Assistance | 19,797,577.10 | 20,840,121.94 | 22,826,133.91 | 220.73 | 219.9 | 222.4 |
| Aids to Ind. & Org. | 5,531,522.32 | 5,226,668.35 | 5,285,302.99 | | | |
| | 892,628.23 | 965,256.74 | 1,052,107.34 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$13,698,852.23 | \$16,019,495.64 | \$15,362,845.98 | 71.12 | 71.95 | 70.95 |
| Local Assistance | 13,698,852.23 | 16,019,495.64 | 15,362,845.98 | 71.12 | 71.95 | 70.95 |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$19,788,384.06 | \$18,330,741.18 | \$18,711,745.41 | 166.65 | 183.4 | 183.9 |
| Local Assistance | 17,888,384.06 | 18,330,741.18 | 18,711,745.41 | 166.65 | 183.4 | 183.9 |
| Aids to Ind. & Org. | 1,900,000.00 | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$19,314,459.57 | \$20,679,792.63 | \$20,727,770.18 | 96.12 | 97.12 | 97.12 |
| Local Assistance | 9,406,619.24 | 10,084,301.43 | 10,134,342.47 | 96.12 | 97.12 | 97.12 |
| Aids to Ind. & Org. | 7,413,406.72 | 7,559,302.56 | 7,845,020.49 | | | |
| | 2,494,433.61 | 3,036,188.64 | 2,748,407.22 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$79,023,423.51 | \$82,062,076.48 | \$83,965,905.81 | 554.62 | 572.37 | 574.37 |
| Local Assistance | 60,791,432.63 | 65,274,660.19 | 67,035,067.77 | 554.62 | 572.37 | 574.37 |
| Aids to Ind. & Org. | 12,944,929.04 | 12,785,970.91 | 13,130,323.48 | | | |
| | 5,287,061.84 | 4,001,445.38 | 3,800,514.56 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

OVERVIEW

The department regulates agriculture, trade and commercial activity in Wisconsin for the protection of the state's citizens. It enforces food safety and consumer protection laws, promotes the state's agricultural industry, and conducts a variety of programs to protect the state's land and water resources. Since 2005, the department has seen modest increases in GPR, SEG and federal funding with a slight decrease in PR funding. There have been few significant changes to the department's programs or funding streams since that time.

As a percentage of the total, GPR funding has been declining for several years in various departmental programs, and in some cases this has caused the department to seek alternative revenue sources. Program revenue fees for the food and dairy safety and animal health inspection programs have been raised to address this situation.

ANALYSIS

As shown in the program activities table, the department generally spends more in the fourth quarter than in other quarters, mostly due to local assistance payments. On average, the department's fourth quarter spending exceeds spending in the other three quarters by \$9.9 million; approximately half of this is GPR. Of the additional fourth quarter GPR expenditures, almost all is for end-of-year local assistance payments for county staffing under the nonpoint source pollution abatement program (approximately \$5 million in each year).

Expenditures for PR are approximately even across quarters. In the fourth quarter of fiscal year 2005-06, PR-S spending is significantly larger than in fiscal years 2006-07 and 2007-08 due to the final \$1.9 million payment under the payments to ethanol producers program. Spending for SEG is higher in the fourth quarter primarily due to the award cycles of various grant programs, such as for soil and water resource management. The remaining additional SEG spending is primarily from plant protection activities, which must occur in the spring due to insect life cycles, and operations of the agricultural chemical management program.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

Agency 115

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-----------|---|--------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|--------------|---------|---------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | General program operations | 1,891,311.38 | 672,914.86 | 828,473.78 | 795,099.27 | 1,952,613.18 | 737,087.55 | 795,099.27 | 1,737,804.58 | 866,835.50 | 1,015,644.22 | | |
| 2 | | | 102 | Meat and poultry inspection | 1,624,316.95 | 750,225.69 | 741,657.36 | 829,646.03 | 1,645,382.28 | 799,371.69 | 829,646.03 | 1,656,897.88 | 862,926.39 | 962,091.43 | | |
| 3 | | | 105 | Trade and consumer protection | 1,157,564.84 | 537,751.23 | 613,193.93 | 512,239.64 | 1,311,514.28 | 631,146.08 | 512,239.64 | 1,517,437.83 | 650,577.69 | 523,684.48 | | |
| 4 | | | 201 | General program operations | 1,168,088.48 | 493,728.82 | 588,882.70 | 401,512.90 | 1,318,810.54 | 597,876.56 | 401,512.90 | 1,343,247.18 | 442,768.79 | 837,584.03 | | |
| 5 | | | 202 | Animal disease indemnities | 53,573.65 | - | - | - | 6,386.67 | - | - | - | - | - | | |
| 6 | | | 203 | Financial assistance for paratuberculosis testing | - | - | 249,999.60 | - | - | - | 249,999.99 | - | - | 75,430.84 | | |
| 7 | | | 205 | Principal repayment and interest | 2,194.14 | 2.80 | 13,114.65 | 59.24 | 2,043.76 | 9,213.82 | 59.24 | 5,485.29 | 6,294.70 | 0.47 | | |
| 8 | | | 301 | General program operations | 944,186.04 | 406,831.31 | 564,882.87 | 398,766.44 | 1,029,906.85 | 495,526.71 | 398,766.44 | 1,072,186.73 | 498,910.42 | 681,503.35 | | |
| 9 | | | 402 | Aids to county and district fairs | 126,225.89 | 123,770.77 | - | - | 63,261.98 | 186,738.02 | - | 124,998.71 | 275,001.29 | - | | |
| 10 | | | 404 | Agricultural investment aids | 279,727.95 | 9,807.25 | 25,823.22 | 69,670.24 | 365,500.00 | (0.16) | 69,670.24 | 379,999.76 | - | (1,592.42) | | |
| 11 | | | 405 | Aids to world dairy expo, inc. | - | - | 23,700.00 | - | - | - | - | - | - | 23,700.00 | | |
| 12 | | | 406 | Exposition center grants | - | 216,300.00 | - | - | - | - | - | - | 216,300.00 | - | | |
| 13 | | | 701 | General program operations | 369,351.24 | 128,642.48 | 211,206.28 | 178,935.53 | 363,963.53 | 166,300.94 | 178,935.53 | 456,802.28 | 184,764.78 | 156,732.94 | | |
| 14 | | | 702 | Principal repayment and interest, conservation enhancement reserve | 78,782.58 | 1,931.76 | 876,471.82 | 34,319.90 | 181,906.38 | 985,338.78 | 34,319.90 | 183,204.87 | 1,007,488.27 | 1,147.60 | | |
| 15 | | | 703 | Soil and water resource management program | 1,195.00 | (20,552.68) | 5,134,580.00 | - | - | (15,883.98) | 5,103,594.00 | 1,560.00 | (9,016.45) | 5,098,189.00 | | |
| 16 | | | 704 | Drainage board grants | 200,000.00 | - | 59,226.13 | - | - | (77,841.67) | - | (21,729.56) | - | - | | |
| 17 | | | 707 | Principal repayment and interest, soil and water | - | - | - | 125,844.63 | - | - | - | - | 558,489.89 | 1,522.32 | | |
| 18 | | | 801 | General program operations; office of secretary and mgmt. services div. | 2,217,381.92 | 1,010,633.94 | 1,524,637.14 | 1,160,539.32 | 2,410,146.99 | 1,205,913.69 | 1,160,539.32 | 2,581,597.35 | 1,242,435.82 | 1,460,866.83 | | |
| 19 | | | 802 | General program operations; office of agricultural statistics | 165,960.95 | 42,007.06 | 113,031.99 | 133,760.00 | 159,141.68 | 27,198.32 | 133,760.00 | 162,309.18 | 44,472.41 | 82,418.41 | | |
| 20 | | | GPR Total | 10,279,850.91 | 4,373,995.29 | 11,567,881.45 | 10,017,687.13 | 10,810,578.12 | 6,203,781.78 | 10,017,687.13 | 11,251,589.51 | 6,993,031.23 | 10,918,923.50 | | | |
| 21 | | | PR | 466,530.67 | 192,664.72 | 207,147.16 | 205,052.11 | 444,532.94 | 213,001.77 | 205,052.11 | 512,829.95 | 215,679.10 | 207,665.62 | | | |
| 22 | | | 122 | Fruit and vegetable inspection | 1,238,937.75 | 499,472.38 | 414,186.31 | 307,977.68 | 826,836.93 | 376,820.88 | 307,977.68 | 917,570.95 | 390,531.32 | 342,924.88 | | |
| | | | 125 | Consumer protection, information, and education | 60,604.57 | 16,845.05 | 4,420.76 | 15,648.70 | 60,512.07 | 9,962.22 | 15,648.70 | 63,746.87 | 2,461.58 | (17,199.09) | | |
| 23 | | | 128 | Ozone-depleting refrigerants and products regulation | 235,694.44 | 106,056.88 | 63,458.42 | 80,348.12 | 226,420.15 | 115,856.82 | 80,348.12 | 218,765.30 | 91,258.24 | 100,890.13 | | |
| 24 | | | 129 | Food regulation | 2,143,641.99 | 1,100,313.10 | 1,224,469.17 | 1,204,907.91 | 2,064,012.73 | 1,332,196.11 | 1,204,907.91 | 2,049,631.44 | 1,047,848.87 | 977,172.26 | | |
| 25 | | | 131 | Related services | (4,749.58) | 1,458.23 | 26,211.86 | 50,000.00 | 338.00 | - | 50,000.00 | - | - | 50,500.00 | | |
| 26 | | | 132 | Sale of supplies | 6,526.06 | 1,844.95 | 1,872.15 | 4,471.26 | 6,223.37 | 1,954.67 | 4,471.26 | 3,571.30 | 1,467.64 | 1,004.25 | | |
| 27 | | | 134 | Weights and measures inspection | 565,544.37 | 277,113.18 | 214,720.64 | 237,976.40 | 544,036.48 | 404,281.23 | 237,976.40 | 608,883.55 | 299,164.50 | 326,336.02 | | |
| 28 | | | 135 | Dairy trade regulation | 71,302.49 | 37,416.24 | 40,383.06 | (791.50) | 88,716.42 | 44,884.37 | (791.50) | 90,608.28 | 12,580.71 | 368.52 | | |
| 29 | | | 137 | Public warehouse regulation | 54,378.04 | 29,301.11 | 10,981.58 | 19,250.20 | 61,755.42 | 25,382.46 | 19,250.20 | 51,474.15 | 46,659.72 | 18,859.62 | | |
| 30 | | | 232 | Sale of supplies | 10,611.88 | 2,405.93 | 2,511.96 | 2,442.73 | 3,122.99 | 9,029.57 | 2,442.73 | 1,462.28 | 2,472.09 | 4,012.67 | | |
| 31 | | | 234 | Dog licenses, rabies control, and related services | 71,063.85 | 28,392.70 | 31,300.34 | 28,580.64 | 79,548.11 | 36,570.64 | 28,580.64 | 84,548.63 | 31,359.35 | 31,223.48 | | |
| 32 | | | 236 | Inspection, testing and enforcement | 311,156.71 | 151,316.50 | 13,970.23 | 71,162.31 | 311,913.76 | 169,147.47 | 71,162.31 | 292,928.34 | 99,872.87 | (83,342.33) | | |
| 33 | | | 333 | Marketing orders and agreements | 26,646.82 | 16,408.82 | 16,299.91 | 16,803.75 | 39,867.97 | 19,931.42 | 16,803.75 | 42,782.15 | 21,365.58 | 21,407.83 | | |
| 34 | | | 335 | Stray voltage program | 233,071.59 | 107,915.17 | 133,091.50 | 128,305.76 | 241,344.12 | 127,676.02 | 128,305.76 | 252,188.93 | 129,630.90 | 138,433.35 | | |
| 35 | | | 336 | Something special from Wisconsin | 7,168.86 | 4,294.15 | 5,385.81 | 1,894.94 | 14,070.37 | 2,233.66 | 1,894.94 | 5,184.00 | 2,412.02 | 1,162.46 | | |
| 36 | | | 338 | Marketing services and materials | 86,661.50 | 2,990.70 | (39,666.20) | 25,704.81 | 87,571.29 | 4,136.73 | 25,704.81 | 61,360.88 | 3,553.47 | 22,180.15 | | |
| 37 | | | 339 | Stray voltage program; rural electric cooperatives | 12,003.31 | 5,995.08 | 3,897.69 | 4,013.11 | 12,351.71 | 6,686.84 | 4,013.11 | 12,903.46 | 6,452.56 | 473.17 | | |
| 38 | | | 725 | Plant protection | 93,387.04 | 74,214.76 | 14,844.99 | 52,185.58 | 152,623.84 | 31,969.99 | 52,185.58 | 175,344.27 | 62,858.36 | 67,561.16 | | |
| 39 | | | 730 | Seed testing and labeling | 44,296.93 | 7,749.69 | 10,112.86 | 7,863.64 | 46,325.55 | 12,367.73 | 7,863.64 | 45,468.97 | 10,936.58 | 2,819.36 | | |
| 40 | | | 731 | Related services | 34,703.02 | 14,066.88 | 34,475.04 | 39,384.24 | 72,799.30 | 29,589.45 | 39,384.24 | 94,239.73 | 40,638.25 | 64,436.49 | | |
| 41 | | | 732 | Fertilizer research assessments | - | 57.07 | 150,923.81 | 142,226.34 | - | 59.10 | 142,226.34 | - | 71.68 | 154,644.70 | | |
| 42 | | | 734 | Agricultural impact statements | 126,456.93 | 65,423.06 | 34,444.16 | 22,870.39 | 124,880.01 | 57,068.44 | 22,870.39 | 170,284.91 | 63,514.53 | 37,585.74 | | |
| 43 | | | 736 | Liming material research funds | - | - | 13,030.13 | 14,767.44 | - | - | 14,767.44 | - | - | 11,060.94 | | |

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | |
|------|-----------|--|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 44 | 824 | Telephone solicitation regulation | 472,241.64 | 39,636.26 | 31,466.23 | 137,998.52 | 202,968.47 | 137,998.52 | 418,267.62 | 195,322.24 | 197,155.33 | |
| 45 | 831 | Gifts and grants | 666,680.84 | 119,897.36 | 447,626.41 | 312,761.60 | 123,665.21 | 312,761.60 | 636,031.84 | 116,475.60 | 253,979.47 | |
| 46 | 832 | Sale of material and supplies | 321.83 | 307.81 | 74.70 | 2,583.14 | 603.91 | 2,583.14 | 17.26 | 61.29 | 3,300.00 | |
| 47 | 833 | Restitution | 56,704.81 | 8,712.26 | 7,251.53 | - | 2,380.95 | - | 32,701.47 | - | - | |
| 48 | 836 | General laboratory related services | 9,974.77 | 441.92 | 26,044.88 | (3,444.00) | 17,855.69 | (3,444.00) | 43,779.40 | 301.26 | 4,606.79 | |
| 49 | 837 | Related services | 7,101,562.93 | 2,912,711.96 | 3,144,917.09 | 3,132,945.82 | 3,378,285.82 | 3,132,945.82 | 6,963,886.67 | 2,895,625.27 | 2,941,222.97 | |
| 50 | PR Total | | 152,411.57 | 97,854.15 | 195,290.95 | 99,991.41 | 48,223.88 | 99,991.41 | 324,277.47 | 78,879.63 | 318,106.50 | |
| 51 | 141 | Federal funds; food safety inspection | 1,703,774.76 | 841,689.55 | 985,846.11 | 815,846.10 | 968,659.29 | 815,846.10 | 1,852,694.43 | 1,001,859.49 | 1,102,190.68 | |
| 52 | 144 | Federal funds; trade and consumer protection division | 4,539.72 | 868.93 | 3,269.02 | 448.93 | 119.84 | 448.93 | 3,181.94 | 707.94 | 945.16 | |
| 53 | 241 | Federal funds | 1,496,245.59 | 507,476.77 | 805,430.38 | 609,106.07 | 591,097.91 | 609,106.07 | 680,953.79 | 498,879.14 | 405,049.16 | |
| 54 | 341 | Federal funds | 1,591,292.61 | 371,171.07 | (158,252.00) | 53,789.99 | 1,029,917.24 | 53,789.99 | 859,190.60 | 251,637.92 | 54,349.95 | |
| 55 | 342 | Federal funds | 560,655.43 | 202,088.52 | 243,634.88 | 247,185.11 | 788,590.85 | 247,185.11 | 561,709.84 | 204,419.89 | 711,670.61 | |
| 56 | 343 | Federal funds - department of education | 95,338.76 | 43,576.99 | 43,657.41 | 36,144.57 | 48,110.44 | 36,144.57 | 96,526.14 | 42,756.55 | 40,564.62 | |
| 57 | 344 | Federal funds--agriculture promotion grant | 458,308.19 | 111,467.45 | 119,849.58 | 170,051.63 | 157,359.74 | 170,051.63 | 297,291.09 | 146,489.66 | 130,947.39 | |
| 58 | 741 | Federal funds; EPA | 214,875.20 | 86,749.05 | 81,320.14 | 660,605.09 | 422,847.69 | 660,605.09 | 1,043,673.20 | 517,439.58 | 621,684.22 | |
| 59 | 742 | Federal funds; USDA | 823,234.75 | 350,841.35 | 446,579.88 | 427,313.64 | 473,469.89 | 427,313.64 | 923,730.32 | 385,124.53 | 328,111.78 | |
| 60 | 841 | Indirect cost reimbursements | 604,915.36 | 319,163.96 | 283,706.15 | 408,729.25 | 542,367.82 | 408,729.25 | 851,547.88 | 612,823.19 | 413,431.69 | |
| 61 | 842 | Federal funds | 7,705,591.94 | 2,932,927.79 | 3,060,332.50 | 3,529,211.75 | 5,071,764.59 | 3,529,211.75 | 7,494,776.70 | 3,741,017.52 | 4,127,051.76 | |
| 62 | PR Total | | 212,106.22 | 81,934.86 | 119,282.32 | 120,824.80 | 98,765.86 | 120,824.80 | 159,860.90 | 85,556.32 | 446,165.01 | |
| 63 | 727 | Agricultural resource management services | 696,171.39 | 337,105.65 | 366,192.97 | 371,687.05 | 433,565.32 | 371,687.05 | 839,550.16 | 648,137.30 | 450,757.90 | |
| 64 | 821 | Computer system equipment, staff and services | 80,843.41 | 57,991.79 | 43,121.57 | 24,745.56 | 57,662.82 | 24,745.56 | 73,946.29 | 28,633.49 | 41,329.81 | |
| 65 | 830 | State services | 1,473,757.83 | 473,204.08 | 441,977.71 | 436,483.13 | 549,268.66 | 436,483.13 | 1,584,696.45 | 531,629.66 | 408,870.67 | |
| 66 | 834 | General laboratory services | 406,794.21 | 158,172.32 | (219,464.25) | 109,221.18 | 143,498.44 | 109,221.18 | 457,255.12 | 148,051.34 | 6,570.08 | |
| 67 | 839 | Central services | 2,869,673.06 | 1,108,408.70 | 2,651,110.32 | 3,003,142.68 | 1,282,761.11 | 3,003,142.68 | 3,115,308.92 | 1,442,008.11 | 1,353,693.47 | |
| 68 | PR Total | | 27,956,678.84 | 11,328,043.74 | 20,424,241.36 | 17,741,806.42 | 15,936,593.30 | 17,741,806.42 | 28,825,561.80 | 15,071,682.13 | 19,340,891.70 | |
| 69 | SEG | 772 | Plant protection, conservation fund | 582,823.08 | 216,474.76 | 686,702.16 | 666,766.51 | 226,977.54 | 528,615.87 | 248,569.09 | 675,272.05 | |
| 70 | SEG Total | | 582,823.08 | 216,474.76 | 686,702.16 | 666,766.51 | 226,977.54 | 666,766.51 | 528,615.87 | 248,569.09 | 675,272.05 | |
| 71 | 212 Total | | 1,003,863.70 | 326,329.05 | 783,862.58 | 773,907.01 | 646,895.45 | 773,907.01 | 1,182,652.02 | 336,053.06 | 668,439.24 | |
| 72 | 257 | Agricultural chemical cleanup reimbursement | 1,003,863.70 | 326,329.05 | 783,862.58 | 773,907.01 | 646,895.45 | 773,907.01 | 1,182,652.02 | 336,053.06 | 668,439.24 | |
| 73 | 257 Total | | 1,003,863.70 | 326,329.05 | 783,862.58 | 773,907.01 | 646,895.45 | 773,907.01 | 1,182,652.02 | 336,053.06 | 668,439.24 | |
| 74 | SEG | 423 | Grants for agriculture in the classroom program | - | 150,000.00 | 100,000.00 | - | 100,000.00 | - | - | (9,706.51) | |
| 75 | 425 | Agricultural investment aids, agrichemical management fund | - | - | - | - | - | - | - | - | 399,972.00 | |
| 76 | 427 | Grazing lands conservation | 2,582,944.56 | 1,032,196.56 | 1,764,649.13 | 1,811,113.21 | 1,458,711.30 | 1,811,113.21 | 2,572,027.79 | 1,385,563.55 | 1,780,912.79 | |
| 77 | 765 | General program operations; agrichemical management | 2,582,944.56 | 1,032,196.56 | 1,764,649.13 | 1,811,113.21 | 1,458,711.30 | 1,811,113.21 | 2,572,027.79 | 1,385,563.55 | 1,780,912.79 | |
| 78 | 768 | International crane foundation funding | 573,767.84 | 254,098.22 | 265,362.93 | 253,343.58 | 297,901.94 | 253,343.58 | 639,142.53 | 245,369.48 | 254,739.10 | |
| 79 | SEG Total | | 130,378.28 | - | - | - | - | - | - | - | - | |
| 80 | 170 | Dairy, grain, and vegetable security | 704,146.12 | 254,098.22 | 265,362.93 | 253,343.58 | 297,901.94 | 253,343.58 | 639,142.53 | 245,369.48 | 254,739.10 | |
| 81 | 172 | Agricultural producer security; payments | 704,146.12 | 254,098.22 | 265,362.93 | 253,343.58 | 297,901.94 | 253,343.58 | 639,142.53 | 245,369.48 | 254,739.10 | |
| 82 | 261 Total | | 119,485.24 | 46,463.38 | 48,751.38 | 75,666.75 | 32,956.85 | 75,666.75 | 100,568.87 | 47,201.38 | 79,860.00 | |
| 83 | 162 | Unfair sales act | 384,034.81 | 114,102.20 | 137,062.99 | 167,767.09 | 117,563.82 | 167,767.09 | 423,903.18 | 107,599.76 | 197,297.03 | |
| 84 | 163 | Weights and measures; petroleum inspection fund | - | - | - | - | - | - | - | - | - | |
| 85 | SEG Total | | 503,520.05 | 160,565.58 | 185,814.37 | 243,433.84 | 150,520.67 | 243,433.84 | 524,472.05 | 154,801.14 | 277,157.03 | |
| 86 | 272 Total | | 503,520.05 | 160,565.58 | 185,814.37 | 243,433.84 | 150,520.67 | 243,433.84 | 524,472.05 | 154,801.14 | 277,157.03 | |

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | |
|------|-------------|--------|------------|---------------|----------------|---------------|---------------|----------------|---------------|---------------|----------------|---------------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 79 | 274 | SEG | 761 | 1,017,449.29 | 476,370.13 | 464,587.30 | 1,083,891.50 | 534,740.89 | 485,169.22 | 1,060,389.63 | 498,520.62 | 540,989.44 |
| | | | 762 | - | 520,000.00 | 4,225,100.00 | - | (277,602.20) | 5,022,703.15 | - | (316,248.78) | 5,061,349.58 |
| 80 | | | 766 | 247,690.96 | 7,794.58 | 592,214.46 | 294,504.96 | 553,195.04 | - | 422,283.61 | 425,416.39 | - |
| 81 | | | SEG Total | 1,265,140.25 | 1,004,164.71 | 5,281,901.76 | 1,378,386.46 | 810,333.73 | 5,507,872.37 | 1,482,683.24 | 607,688.23 | 5,602,349.02 |
| | 274 Total | | | 1,265,140.25 | 1,004,164.71 | 5,281,901.76 | 1,378,386.46 | 810,333.73 | 5,507,872.37 | 1,482,683.24 | 607,688.23 | 5,602,349.02 |
| 82 | 279 | SEG | 778 | 486,096.00 | 208,721.00 | 15,083.00 | 500,928.00 | (39,472.00) | 248,944.00 | 503,797.00 | (5,479.00) | 501,682.00 |
| | | | SEG Total | 486,096.00 | 208,721.00 | 15,083.00 | 500,928.00 | (39,472.00) | 248,944.00 | 503,797.00 | (5,479.00) | 501,682.00 |
| 83 | 279 Total | | | 486,096.00 | 208,721.00 | 15,083.00 | 500,928.00 | (39,472.00) | 248,944.00 | 503,797.00 | (5,479.00) | 501,682.00 |
| 84 | 495 | SEGO | WE1 | 5,437,155.72 | (1,628,271.03) | 179,305.26 | 4,444,667.18 | (1,256,829.65) | 93,411.94 | 3,855,452.24 | (1,001,247.50) | (29,233.34) |
| | | | WF1 | 443,391.98 | 165,586.44 | 134,416.44 | 413,004.18 | 83,870.11 | 88,153.54 | 442,877.42 | 194,078.91 | 66,741.60 |
| | | | SEGO Total | 5,880,547.70 | (1,462,684.59) | 313,721.70 | 4,857,671.36 | (1,172,959.54) | 181,565.48 | 4,298,329.66 | (807,168.59) | 37,508.28 |
| | 495 Total | | | 5,880,547.70 | (1,462,684.59) | 313,721.70 | 4,857,671.36 | (1,172,959.54) | 181,565.48 | 4,298,329.66 | (807,168.59) | 37,508.28 |
| | Grand Total | | | 40,965,760.30 | 13,067,909.03 | 29,721,338.99 | 40,197,245.24 | 18,333,993.12 | 27,397,115.42 | 40,557,279.37 | 17,337,079.09 | 29,600,216.68 |

DESCRIPTION AND EXPLANATION

- The amounts in the schedule for general program operations and for conducting food safety inspection activities. All expenses (gpr & pr) for Food Safety are charged to 101 and later split out to correct program percentage.
- Vacancy levels also affect the timing of costs. The amounts in the schedule for general program operations and for administration in conducting meat & poultry safety enforcement activities. All expenses (gpr & fed) for Meat Inspection are charged to 102 and later split out to match percentage. Vacancy levels also affect the timing of costs.
- The amounts in the schedule for general program operations. Agency allocations were charged in different quarters during all three fiscal years. Staffing near 100% and GWA increases account for increased expenditures in FY07 & FY08.
- The amounts in the schedule for general program operations for animal health services. Operating costs for the division and spending varies depending on disease outbreaks (travel, meals, lodging, testing). Also, increased the number of federal cooperative agreements and transferred associated state costs to federal grants as appropriate. Operating costs for the division and spending varies depending on disease outbreaks (travel, meals, lodging, testing). Also, increased the number of federal cooperative agreements and transferred associated state costs to federal grants as appropriate.
- Funds used to reimburse animal owners who request indemnity payments due to losses due to Tuberculosis, Brucellosis, Sheep Scrapie, and Pseudorabies. Payments for animals condemned for slaughter is on an ad hoc basis depending on disease outbreaks.
- Funds used to reimburse classified herd owners for testing cattle for John's disease. Payments based on formula of total number of herds tested YTD and split.
- Sum Sufficient to reimburse the State for the payment of principal and interest costs incurred in financing the payments determined by the building commission. Pay per invoicing from DOA Capitol Finance.
- The amounts in the schedule for general program operations for agricultural development activities. Operating costs for the division. Partners reimburse the state for costs of approved trade activities worldwide that feature Wisconsin products. The number of trade activities and time of year when the events take place affects expenditures. In addition, Wisconsin Act 20 established the Buy Local, Buy Wisconsin program beginning in FY 08, increasing expenditure authority in appropriation 301 to cover those costs.
- Funds paid to counties, agricultural societies, associations or boards based upon the formula set by statute. The funds use the funds for prize payments for animals shown by youth. The Department uses data collected from each fair to make a final payment. Funds are distributed in two payments per year, generally in the second and third quarters. In addition, Wisconsin Act 20 increased the total amount for these grants by \$150,000 beginning in FY 08.
- Funds are awarded to individuals, or organizations to fund demonstration projects, feasibility analysis, and applied research, directed toward new products, technologies and practices that would stimulate agricultural development and diversification of economic activity within agriculture. ADD grant awards are made once a year but expenses are reimbursed as requested pending submittal of required documentation.
- The Secretary approves the plan for the expenditure of these funds to the World Dairy Expo, Inc. for activities that expand business opportunities for persons in the state's dairy industry. One payment a year, generally in the 4th quarter.
- Funds of \$216,300 (reduced from prior amount of \$240,000 by Act 20) are given as a grant to Dane County for the expansion and ongoing cost of operating an exposition center and hosting the World Dairy Exposition if the conditions in ch. 93.29 WI Stats are met. One payment per year following receipt of certification of prior year's expenditures.
- The amounts in the schedule for general program operations for Agricultural Resource Management services. Costs are higher in the 4th quarter due to staff doing field work. More travel done.
- Funds for reimbursement for principal and interest costs incurred in financing the conservation serve enhancement program under s. 20.866(2)(wf). Payments made when billed.
- Funds awarded to counties and project cooperators for staff salaries, fringe benefits, independent contractor fees, training, eligible support costs. Funding supports conservation activities. Payments made to counties on a reimbursement basis up to the annual award amount. Counties cannot file a reimbursement request until 6/1 of the grant contract year. They may file a 2nd request and all requests due by 2/15 following the grant year.
- Drainage board grant money that has been encumbered and has a contract. Payments for encumbrances for drainage grant contracts as requested. Payments made when billed.
- Sum Sufficient to reimburse the State for the payment of principal and interest costs incurred in providing funds for soil and water resource management projects. Payments made when billed.
- The amounts in the schedule for general program operations. Expenditures are generally evenly spaced.
- The amounts in the schedule for general program operations within the Wisconsin Ag Statistical Section. In 4th quarter, expenditures in FY 06 and FY 07 were split more evenly between 801 and 802, which are the same alpha.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

- 20 All moneys received for the inspection of fruits and vegetables and to carry out the purposes for grading, certification, analysis and examining facilities, equipment & storage involved in the production of them. Cyclical activity in inspection and grading of fruits & vegetables.
- 21 All monies received for the inspection and certification of grain received in or shipped from the Port of Superior and to carry out the purposes for which those monies are received. Cyclical activity in inspection, testing and grading of grain on rail cars, trucks and ships. However, the greatest change was the closure of the Milwaukee Grain Inspection office in December 2005.
- 22 The amounts in the schedule for consumer protection and consumer information and education. All moneys received to be credited to this appropriation, subject to the limit in statutes. Revenue is derived from court fines and forfeitures; and therefore, spending is based upon available revenue, not spending authority.
- 23 The amounts in the schedule for administration of the mobile air conditioner equipment and servicing and refrigerant recycling programs and for responsibilities relating to sales and labeling of products containing or made with ozone-depleting substances. Minimal quarterly spending variations attributable to position vacancies and agency allocations charged in different quarters in all three fiscal years.
- 24 The amounts in the schedule for conducting food safety inspection activities and regulation of food. All expenses (gpr & pr) for Food Safety are charged to 101 and later split out to correct program percentage. Vacancy levels also affect the timing of costs.
- 25 The amounts in the schedule for the conduct of services related to food and trade regulation, including special and overtime meat inspection services. Revenues collected throughout the year and expenditures transferred into the account at year end to offset those revenues.
- 26 The amounts in the schedule for the publication of food safety and consumer protection informational materials and for the purchase for sale of such informational supplies. Revenue is derived from sale of the Wisconsin Way booklet and open records copy requests. Printing and publication spending is based on revenue earned.
- 27 The amounts in the schedule for weights and measures inspection, testing and enforcement. Fluctuations due to market wage adjustments for inspection staff and supervisors, reclass approvals for inspection staff, agency allocations charged in different quarters, and inspection equipment purchases and repairs. In late FY 07, a new metrology lab opened, which increased costs, including testing and rent.
- 28 The amounts in the schedule for the regulation of dairy trade practices. In the 3rd quarter of FY06, .5 FTE was transferred to this appropriation from the realignment of FTE in the Grain Inspection appropriation 122. Supervision costs were realigned with Appropriation 137 in FY07 & FY08.
- 29 The amounts in the schedule for the administration, enforcement, and licensing of public storage warehouses as described in ch 99. In FY07 & FY08 there were increases in salary, fringe & IT expenditures to reflect supervision of program.
- 30 The amounts in the schedule for the purchase of publications and other informational material, and vaccines, identification tags, seals and tools for livestock and poultry. Purchase of new forms, tags and materials is not regularly scheduled which fluctuates funding throughout the year based on purchase of goods from external customers.
- 31 The amounts in the schedule to provide dog license tags and forms to perform other program responsibilities, to administer the rabies control program, to help administer the rabies control media campaign and to carry out humane activities. Expenditures have been relatively consistent. Any fluctuations depend on training classes provided to County/Local Rabies and Humane Officers.
- 32 Funds to be used for animal health inspection and testing and for enforcement of animal health laws. Operating costs for the division and spending varies depending on disease outbreaks (travel, meals, lodging, testing). Also, increased the number of federal cooperative agreements and transferred associated state costs to federal grants as appropriate.
- 33 Funds used for the formulation, issuance, administration and enforcement of marketing orders and agreements. Most expenditures are related to the Board meetings of the various producer organizations; the Board meetings are concentrated in the third and fourth quarters of each state fiscal year.
- 34 The amounts in the schedule for the administration of s. 93.41 and used for activities to investigate the causes of stray voltage on individual farms, recommend to farmers solutions to stray voltage problems and evaluate the effectiveness of on-site technical assistance. Variations between quarters is attributable to the timing of expenditure charging and transfers between appropriations.
- 35 The amounts in the schedule for the promotion of Something Special from Wisconsin member companies and their products and of the Something Special from Wisconsin slogan and logo. Expenditures vary throughout the year based on activities that take place.
- 36 Funds used for the publication of informational materials and the provision of services related to marketing Wisconsin agricultural products. Expenditures/revenues are adjusted for USLGE and Food Export Assn of the Midwest partner activities as they are completed, billed, and reimbursed. Trade show and other marketing project expenditures and subsequent reimbursements do not always cleanly divide into state fiscal periods.
- 37 The amounts in the schedule for the administration of s. 93.41 and used for activities to investigate the causes of stray voltage on individual farms, recommend to farmers solutions to stray voltage problems and evaluate the effectiveness of on-site technical assistance. Appropriation funds 0.4 FTE support position and other support costs. In 2008 the position was vacant during 4th quarter so expenditures were reduced.
- 38 Funds used for plant protection, including Christmas trees, nursery regulation and the detection and control of plant pests. Expenditures are generally evenly spaced throughout the year.
- 39 Funds used for seed testing and labeling activities. Revenue collection low.
- 40 Funds used for the publication of informational materials and the conduct of services related to agricultural resource management including phytosanitary certificates. Field season occurs in 4th quarter, so more travel and associated travel costs. Phyto sanitary requests are also up.
- 41 Funds to be used for fertilizer research. The department may use up to 3.5% of the gross amount collected and transferred to the UW for administrative expenses incurred by the department to collect moneys. Moneys under this appropriation may not be used for any other research or to influence either state or federal legislation. Transfers to the UW all done at fiscal year end.
- 42 Funds received from the preparation of agricultural impact statements and used for general program operations. Contract dollars paid during 3rd quarter for work done 1st half of year.
- 43 Funds used for research on liming materials or crop response to liming materials and other purposes as specified. Transfers to the UW all done at fiscal year end.
- 44 Funds used for the maintenance of Wisconsin's Do Not Call List, the mediation of No Call consumer complaints and the enforcement of telemarketing solicitation regulation. Expenditures will vary based on the number of Wisconsin consumers who sign up through the out-sourced call center and website. Cell phones were added to the no call program in FY 08. Other variables include updates/maintenance costs associated with the No Call call center, the addition of 1.50 FTE added to the program since its inception and agency allocations charged in different quarters.
- 45 Include funding from Forest Service for Gypsy Moth STS and Regulatory programs. Gypsy Moth program added to the Gift & grants - Spraying is done in the months of April & May - specific timing with the "bug" year. The LTes are working during this time and the spray contractor is paid in the fourth quarter. Funds received from the Slow the Spread foundation.
- 46 Funds used for the preparation of material and the purchase of supplies. The Department has transferred the process of mailing the computer disks to our customers to DOA. DOA then returns a portion of the revenues to DATCP. Our IT staff is involved in maintenance of the files on the mainframe, so a portion of DATCP's costs are moved to this appropriation when all the revenue has been received.
- 47 Funds are received and paid by the department as court-ordered restitution to victims. There were 3 fitness center restitutions paid out in FY08
- 48 Funds used for the performance of general laboratory services and for the proficiency standards program and the lab check sample program to calibrate testing instruments. In FY06 and FY07 we only had the proficiency standards program running and costs were based on the revenues received. In FY09 we added the lab check sample program for testing pesticides.
- 49 Funds to be used for central administrative services. Publication costs for Ag Statistics or occasional surveys so expenditures vary with when surveys are completed.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

- 50 Federal funds for food inspection/food regulation/state operations. The federal food grants contract years vary. In addition, work plans are not always received timely to start the grant work.
- 51 Federal funds for meat and poultry inspection. All expenses (gpr & fed) for Meat Inspection are charged to 102 and later split out to match percentage. Vacancy levels also affect the timing of costs.
- 52 Federal funds for inspections authorized by the Consumer Product Safety Commission. Expenditures vary based upon the level of work performed on behalf of the CPSC and required training conferences.
- 53 Federal monies received for animal health. Federal cooperative agreement funding varies greatly based on the federal budget. Fluctuations in expenditures are common based on the grant amount and ability to complete grant objectives as planned. Disease outbreaks in the state may require moving staff to higher priority tasks than the grant objectives.
- 54 Federal funds received for: (1) the Value Added Dairy Initiative to provide processor and producer grants and for technical assistance to dairy businesses; (2) specialty crop block grant funds. This appropriation funds two federal grant and technical assistance programs. Spending levels between quarters and years depend on number and timing of grants made, timing of federal payments and reimbursements and program activity patterns.
- 55 Fourth quarter of FY 06 had a large number of encumbrances remaining.
- 56 Federal funds for: (1) federal/state mediation program which provides dispute resolution services to farmers for problems involving credit/debtor issues; (2) grazing research, education and technical assistance grants; (3) outreach and assistance to promote risk management for underserved farmers. This appropriation funds multiple programs. Spending levels between quarters and years depend on number and timing of grants made, timing of federal payments and reimbursements and program activity patterns.
- 57 Federal monies received for operation of the Client Assistance Program. Spending levels vary depending on the level of need by disabled clients requesting services.
- 58 No longer applicable.
- 59 Federal funds for agricultural resource management. Expenditures are generally evenly spaced.
- 60 Federal funds for agricultural resource management. Expenditures are generally evenly spaced.
- 61 Federal monies received as reimbursement of indirect costs of grants and contracts. Affected by agency-wide factors including DOA assessments. This account carries costs until verification of program accounts ability to pay.
- 62 Federal funds for central administrative services and the Premise Identification program. Managed the central administrative services and added the Premise Identification program - including 4 project employees on staff within the Department. A contract with WLIC allows additional staff (non-state) to work on the Premise grant.
- 63 No longer applicable.
- 64 Funds received from DNR to provide support for the Wisconsin Nonpoint Source Pollution Abatement Program funding 4 staff at DATCP. Revenues transferred to DATCP from DNR - revenues for 319 grant. Money from DNR for gypsy moth program paid during spray season - most in fourth quarter.
- 65 Funds used for the costs of computer system equipment, staff and services. Variability of expenditures is attributed to the timing of expenditures for IT maintenance contracts and IT hardware/software needs.
- 66 Contract services provided to other state agencies such as the Agri-Energy Grants funds proposals for agri-energy production or biochemical that may reduce energy consumption, utilizing byproducts of agricultural commodities, and the DHFS cancer research grant. Work performed for other state agencies - occasional.
- 67 Funds for the costs of the services performed by the department's central laboratory. Only slight variation in quarterly spending patterns. Expenditures are generally evenly spaced throughout the year.
- 68 Funds used for the specific services performed centrally. Also used for state FAIM match (meat inspection related). Department wide costs paid and redistributed to users - postage, paper, fleet, etc. Timing of the redistribution can vary. Also, grant costs for FAIM are dependent on USDA charges for services and equipment replacement timing.
- 69 The amounts in the schedule for plant protection, including nursery regulation, gypsy moth control, and control of other plant pests. Spray season in April and May. LTE 's and Spray contract paid in fourth quarter.
- 70 Funds paid as reimbursement for corrective action costs to responsible persons for restoring the environment following chemical contamination. Payments authorized as submitted and approved by committee. Payments are processed 4 times per year: March, June, September and December.
- 71 Funds are provided to the Wisconsin Farm Bureau Federation to conduct the agriculture in the classroom program in cooperation with the U.S. Department of Agriculture. One payment annually. Payment processed during 4th quarter.
- 72 Biennially, amounts in the schedule for agricultural research and development grants. Not funded in 2007-09 biennium.
- 73 Amounts in the schedule for grants for the Wisconsin grazing lands conservation initiative. New in 2007-09 biennial budget. In 2007-08 grants were awarded and encumbered in 4th quarter.
- 74 Revenues collected to fund the general program operations of the agrichemical management bureau. Can fluctuate when quarterly bills are processed including laboratory services charges and department chargebacks. This appropriation used to match EPA grants from 741.
- 75 Amounts in the schedule to provide funding to the International Crane Foundation. One payment annually for FY 07-09 biennium only.
- 76 Funds to administer dairy, grain and vegetable producer security programs. Spending fluctuations between FY06 & FY07 are attributable to position vacancies and agency allocations charged in different quarters.
- 77 Sum sufficient funds to make default claim payments authorized under s. 126.72(1). Linden Cheese default in FY06.
- 78 Funds used for the administration and enforcement of the unfair sales act. Spending pattern affected by position vacancy, varying travel expenses and agency allocations charged in different quarters.
- 79 Funds used for weights and measures inspection, testing and enforcement of petroleum and gas delivery systems. Increase in 4th quarter FY07 and FY08 spending due to increased rent charges for privately-leased laboratory and equipment purchases.
- 80 The amounts in the schedule for administration of the soil and water resource management program under s. 92.14. Can fluctuate depending on when chargebacks are processed and when LTEs are employed.
- 81 Funds awarded annually to counties and cooperators for staff and support (see 703 appr) and to counties for landowner cost sharing primarily for nutrient management plans. Staff and support grants are reimbursed same as appr 703. For cost-sharing counties are reimbursed up to annual award for grant year.
- 82 Amounts in the schedule for the payment of principal and interest costs incurred in providing funds for soil and water resource management projects under 92.14. Payments made when billed.
- 83 Amounts in the schedule for chemical and container collection grants under s. 93.55 and for household hazardous waste grants under s. 93.57. Clean sweep grants are reimbursed as requested. In FY 08, Wisconsin Act 20 increased funding for these grants from \$710,400 to \$1,000,000.
- 84 Bonding funds awarded annually to counties for landowner cost-sharing to install bondable practices. Counties are reimbursed up to the amount of their annual award for the grant year. No payment can be made without certification that the cost shared practice has been properly installed and paid for.
- 85 Crep Program. Payments are done when all documents are received and approved.

BOARD FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4)(5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|--|------|--------------|--|------|------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | | | \$14,923.32 | | | |
| Local Assistance | | | 14,923.32 | | | |
| Aids to Ind. & Org. | | | | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | \$283,653.77 | | | 7.75 |
| Local Assistance | | | 283,653.77 | | | 7.75 |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | | | \$298,577.09 | | | 7.75 |
| Local Assistance | | | 298,577.09 | | | 7.75 |
| Aids to Ind. & Org. | | | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

BOARD FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

OVERVIEW

The board was created in 2007 Wisconsin Act 20. Since its creation, board members have been appointed and a regular meeting schedule has been established. Additionally, the board has completed its state plan. The board develops a state plan every five years to propose changes that exist under current care systems for the developmentally disabled. The state plan includes the following primary goals: increased participation in the community by directing public resources to support care systems of choice; increased training for young adults to lead fulfilling lives after high school through jobs and activities of their choice; increased participation in advocacy activities; and increased activities in public awareness to educate policymakers, people with disabilities and their families. The board's main accomplishment includes the development of a self-determination waiver and financial commitment in cooperation with the federal Centers for Medicare and Medicaid Services. The waiver will benefit people receiving long-term care and assist the board in meeting its state plan goals.

ANALYSIS

No spending patterns.

BOARD FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

| Agency 438 | | 2006 | | | | 2007 | | | | 2008 | | | |
|------------|-------------|-----------|-------|----------------------------|----------|---------|---------|----------|---------|---------|----------|---------|------------|
| Item | Fund | Source | Appr. | Appropriation Title | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | General program operations | - | - | - | - | - | - | - | - | 14,923.32 |
| | | GPR Total | | | - | - | - | - | - | - | - | - | 14,923.32 |
| 2 | | PRF | 141 | Federal project operations | - | - | - | - | - | - | - | - | 202,208.36 |
| | | PRF Total | | | - | - | - | - | - | - | - | - | 202,208.36 |
| | 100 Total | | | | - | - | - | - | - | - | - | - | 217,131.68 |
| | Grand Total | | | | - | - | - | - | - | - | - | - | 217,131.68 |

DESCRIPTION AND EXPLANATION
 1 General Program Operations. The 2007-09 biennial budget, 2007 Wisconsin Act 20, created the BPDD, formerly the Wisconsin Council on Developmental Disabilities. FY08 4th quarter expenditures include administrative costs and space rent.
 2 Federal Project Operations. The 2007-09 biennial budget, 2007 Wisconsin Act 20, created the BPDD, formerly the Wisconsin Council on Developmental Disabilities. FY08 4th quarter expenditures include staff salaries, fringe costs, and space rent.

DEPARTMENT OF COMMERCE

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|-------------------------------|---|------------------|------------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$20,765,603.53 | \$21,664,335.13 | \$19,683,167.53 | 61.80 | 61.80 | 61.80 |
| Local Assistance | 6,061,925.66 | 6,316,742.37 | 6,468,612.00 | 61.80 | 61.80 | 61.80 |
| Aids to Ind. & Org. | 3,075,749.44 | 3,040,460.00 | 3,003,116.00 | | | |
| | 11,627,928.43 | 12,307,132.76 | 10,211,439.53 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$69,912,410.97 | \$60,579,685.35 | \$41,902,391.09 | 54.85 | 54.35 | 49.30 |
| Local Assistance | 4,292,690.55 | 3,564,976.58 | 3,680,393.53 | 54.85 | 54.35 | 49.30 |
| Aids to Ind. & Org. | 37,564,840.76 | 33,241,747.03 | 26,341,712.80 | | | |
| | 28,054,879.66 | 23,772,961.74 | 11,880,284.76 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$37,016,661.61 | \$53,185,663.40 | \$39,503,287.94 | 214.45 | 208.70 | 204.75 |
| Local Assistance | 19,556,427.00 | 20,189,753.77 | 21,184,921.00 | 210.50 | 204.75 | 204.75 |
| Aids to Ind. & Org. | 15,060,501.06 | 14,130,782.19 | 15,136,133.03 | 3.95 | 3.95 | |
| | 2,399,733.55 | 18,865,127.44 | 3,182,233.91 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$73,802,602.51 | \$38,484,103.34 | \$31,987,510.52 | 72.80 | 72.80 | 72.80 |
| Local Assistance | 45,491,504.57 | 7,999,344.40 | 7,808,407.02 | 72.80 | 72.80 | 72.80 |
| Aids to Ind. & Org. | 28,311,097.94 | 30,484,758.94 | 24,179,103.50 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$201,497,278.62 | \$173,913,787.22 | \$133,076,357.08 | 403.90 | 397.65 | 388.65 |
| Local Assistance | 75,402,547.78 | 38,070,817.12 | 39,142,333.55 | 399.95 | 393.70 | 388.65 |
| Aids to Ind. & Org. | 55,701,091.26 | 50,412,989.22 | 44,480,961.83 | 3.95 | 3.95 | |
| | 70,393,639.58 | 85,429,980.88 | 49,453,061.70 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF COMMERCE

OVERVIEW

The department provides development assistance in areas such as marketing, business and community finance, exporting, small business advocacy, and manufacturing assessments. Over the past three years, the department has added or expanded several tax credit programs, including angel investor credits, venture capital credits and film credits. The department's housing program expands the supply of affordable housing and addresses the needs of homeless and special needs households throughout Wisconsin. The funding for shelter for homeless and transitional housing programs was increased by \$1 million annually in 2007 Wisconsin Act 20. The department also issues professional credentials for the construction trades, administers safety and building codes, regulates petroleum products and tank systems, and administers the Petroleum Environmental Clean-up Fund.

ANALYSIS

The expenditures and number of positions at the department have generally decreased over time. The higher level of expenditures under segregated revenue in fiscal year 2005-06 reflects a one-time use of the petroleum inspection fund to pay down an additional \$38,156,504 in revenue obligation repayments. The higher level of expenditures under segregated revenue in fiscal year 2006-07 reflects a \$3 million transfer from the Wisconsin Housing and Economic Development Authority to the department as part of 2007 Wisconsin Act 20.

DEPARTMENT OF COMMERCE

Agency 143

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|-----------|--|--------------|--------------|---------------|----------------|--------------|---------------|--------------|--------------|---------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | General program operations | 1,941,659.05 | 813,044.47 | 1,054,304.39 | 2,109,773.00 | 951,991.96 | 893,870.50 | 2,006,243.24 | 1,096,718.39 | 962,349.54 |
| 2 | | | 102 | Economic development promotion, plans and studies | 7,572.96 | 510.00 | 21,917.04 | - | 1,735.00 | 28,265.00 | 788.24 | 1,747.21 | 26,745.96 |
| 3 | | | 103 | Wisconsin development fund; grants, loans, reimbursements, and assistance | 986,351.17 | 4,273,208.00 | 1,295,754.79 | 7,366,136.50 | (99,616.66) | (480,910.92) | 105,040.01 | 422,106.07 | 5,291,781.75 |
| 4 | | | 104 | High-technology business development corporation | - | - | 250,000.00 | 250,000.00 | - | - | - | - | 250,000.00 |
| 5 | | | 106 | Aid to Forward Wisconsin, inc. | 320,000.00 | - | - | 320,000.00 | - | - | 320,000.00 | - | - |
| 6 | | | 107 | Manufacturing extension center grants | - | 700,000.00 | 150,000.00 | 150,000.00 | 700,000.00 | - | - | 1,000,000.00 | 200,000.00 |
| 7 | | | 108 | Minority business projects; grants and loans | 5,522.39 | 3,000.00 | 129,178.49 | 200,000.00 | 147,500.00 | 20,900.56 | - | - | - |
| 8 | | | 109 | Community-based economic development programs | - | - | 712,100.00 | 10,000.00 | (10,000.00) | 702,100.00 | - | - | 712,100.00 |
| 9 | | | 110 | Main street program | 179,335.86 | 76,506.12 | 83,388.98 | 169,581.44 | 104,964.82 | 87,011.07 | 182,588.56 | 104,389.89 | 94,641.24 |
| 10 | | | 111 | Technology commercialization grant and loan program; assistance | - | - | - | - | (41.27) | - | - | - | - |
| 11 | | | 114 | Rural economic development program | 345,185.90 | 144,000.00 | 43,104.50 | 602,625.00 | 3,000.00 | (3,816.91) | 200,839.06 | 98,693.87 | 75,500.00 |
| 12 | | | 201 | General program operations | 220,615.56 | 114,007.30 | 231,674.72 | 275,433.69 | 163,144.07 | 165,071.82 | 268,691.78 | 113,541.98 | 175,266.65 |
| 13 | | | 202 | Housing grants and loans; general purpose revenue | - | - | 719,530.27 | 676,720.00 | - | 187,726.05 | (12,514.07) | (700.58) | (0.00) |
| 14 | | | 205 | Mental health for homeless individuals | 45,000.00 | - | - | 45,000.00 | - | - | 30,600.00 | 14,400.00 | - |
| 15 | | | 206 | Shelter for homeless and transitional housing grants | 5,000.00 | 1,131,000.00 | 369,992.92 | (2,130.28) | 1,123,032.82 | 378,907.87 | 1,503,593.42 | - | - |
| 16 | | | 302 | Private sewage system replacement and rehabilitation | 3,022,210.50 | 45,055.25 | 8,483.69 | 3,025,548.00 | 12,212.00 | 2,700.00 | 2,924,885.00 | 66,492.00 | 11,739.00 |
| 17 | | | 401 | General program operations | 790,155.64 | 291,684.44 | 235,549.13 | 791,806.48 | 308,498.74 | 265,594.78 | 899,043.07 | 263,090.58 | 272,765.67 |
| 18 | | | 401 | General program operations | 7,868,609.03 | 7,592,015.58 | 5,304,978.92 | 16,010,493.83 | 3,406,421.48 | 2,247,419.82 | 8,429,798.31 | 3,180,479.41 | 8,072,889.81 |
| 18 | | | GPR Total | | 3,053.71 | - | - | - | - | - | - | - | - |
| 19 | | | 118 | Certified capital companies | (57,769.76) | 5,000.00 | 1,019,469.84 | (2,301,782.29) | 2,088,087.20 | 7,116,489.68 | (4,724.92) | (115,000.00) | (52,651.00) |
| 20 | | | 130 | Wisconsin development fund; repayments | 180,268.54 | 76,984.69 | 92,722.92 | 130,144.35 | 69,368.23 | 18,290.90 | 263,797.39 | 28,066.15 | 39,755.31 |
| 21 | | | 132 | Gifts, grants and proceeds | (2,897.39) | - | (500.00) | - | 35,000.00 | 454,099.44 | (3,187.00) | (2,813.00) | (6,578.43) |
| 22 | | | 134 | Minority business projects; repayments | 20,725.53 | 9,921.41 | 2,382.74 | 1,485.94 | 372.14 | 769.56 | 9,585.07 | 10,443.25 | 10,363.56 |
| 23 | | | 135 | Wisconsin development fund; administration of grants and loans | - | - | - | - | - | - | (100.00) | - | (3,000.00) |
| 24 | | | 137 | Rural economic development loan repayments | 44,000.00 | - | (0.00) | 51,000.00 | 145,000.00 | 191,691.91 | - | - | 2,145.00 |
| 25 | | | 140 | Physician and dentist and health care prov loan assistance pgrm; penalties | - | - | - | - | - | (3,685.13) | - | - | - |
| 26 | | | 142 | Woman-owned business certification processing fees | - | - | - | - | - | - | - | 8,664.87 | 6,685.13 |
| 27 | | | 150 | Gaming economic development and diversification; repayments | - | - | - | - | - | 879,999.11 | - | - | - |
| 28 | | | 222 | Housing grants and loans; surplus transfer | - | - | - | 1,438,744.00 | 1,675,688.00 | 1,885,568.00 | - | - | 1,925,300.00 |
| 29 | | | 234 | Shelter for homeless and transitional housing grants; surplus transfer | - | - | - | - | - | - | - | - | 1,000,000.00 |
| 30 | | | 238 | Funding for the homeless | - | - | 36,630.27 | 135,766.00 | 265,981.97 | 47,084.92 | - | (1,536.84) | 215,158.00 |
| 31 | | | 321 | Safety and buildings operations | 7,516,445.13 | 3,723,589.08 | 3,824,595.60 | 7,794,120.41 | 3,979,671.05 | 3,762,137.47 | 8,310,727.74 | 4,182,500.42 | 3,874,024.71 |
| 32 | | | 323 | Auxiliary services | 20,594.46 | 12,575.07 | 22,942.46 | 11,855.47 | 4,178.92 | 37,364.19 | 10,394.05 | 14,041.70 | 58,435.02 |
| 33 | | | 325 | Fire dues distribution | 11,626.14 | - | 14,560,835.72 | - | - | 13,612,832.92 | - | - | 13,712,114.68 |
| 34 | | | 326 | Fire prevention and fire dues administration | 292,434.29 | 148,669.04 | 200,848.59 | 318,644.23 | 172,688.24 | 181,812.87 | 348,710.51 | 202,901.57 | 186,839.31 |
| 35 | | | 329 | Crex Meadows Youth Conservation Camp grant | 245,397.07 | 88,853.59 | (121,616.72) | 210,388.53 | 197.32 | (1,134.40) | 185,042.22 | 80,000.00 | (22,179.68) |
| 36 | | | 431 | Gifts, grants and proceeds | 8,273,857.72 | 4,065,602.88 | 19,698,240.01 | 7,790,366.64 | 8,436,233.07 | 28,183,321.44 | 9,120,245.06 | 4,407,253.36 | 20,946,411.63 |
| 37 | | | PR Total | | 595,967.32 | 140,965.37 | 31,818.72 | 444,281.37 | 168,669.12 | 106,510.89 | 386,644.41 | 239,642.61 | 122,213.14 |
| | | | PRF | | 6,509,540.46 | 5,681,239.59 | 17,846,078.20 | 18,803,786.21 | 1,894,640.03 | 5,698,502.39 | 9,007,282.69 | 4,175,800.00 | 3,822,900.86 |
| | | | 151 | Federal aid, local assistance | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF COMMERCE

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|-------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 38 | | | 15,000.00 | Federal aid, individuals and organizations | 15,000.00 | 165,202.00 | (600.00) | (1,470.00) | 122,788.00 | 282,045.00 | (159.66) | 282,045.00 | (671.00) |
| 39 | | 241 | 859,961.38 | Federal aid, state operations | 310,594.41 | 170,798.55 | 306,007.90 | 721,605.89 | 306,007.90 | 684,148.73 | 401,984.48 | 193,948.33 | 82,440.07 |
| 40 | | 251 | 3,770,178.87 | Federal aid, local assistance | 2,900,018.07 | 877,785.57 | (115,957.64) | (1,509.91) | 6,962,285.95 | 1,535,685.18 | 7,717,604.00 | 2,395,559.13 | 5,325,771.30 |
| 41 | | 252 | 9,085,355.54 | Federal aid, individuals and organizations | 3,887,065.13 | 14,902,856.99 | 6,148,841.49 | 8,686,334.14 | 8,816,468.11 | 3,877,739.99 | 2,395,559.13 | 309,801.43 | 287,363.26 |
| 42 | | 341 | 966,180.19 | Federal funds | 404,561.99 | 427,381.48 | 861,202.20 | 241,182.44 | 45,784.82 | 732,577.46 | 309,801.43 | 80,356.64 | 117,816.99 |
| 43 | | 454 | 192,185.08 | Indirect cost reimbursements | 114,061.12 | 81,813.94 | 225,677.86 | 128,244.75 | (42,877.50) | 123,896.05 | 80,356.64 | 15,602,793.29 | 9,951,782.95 |
| | | PRF Total | 21,980,768.84 | | 13,583,707.68 | 34,337,934.45 | 27,089,437.38 | 11,422,098.47 | 22,068,149.50 | 16,347,814.85 | 15,602,793.29 | 53,031.23 | 51,057.98 |
| 44 | | 120 | 108,371.48 | Clean air act compliance assistance | 53,354.95 | 56,926.88 | 112,193.41 | 56,655.39 | 71,879.61 | 119,511.07 | - | - | - |
| 45 | | 121 | 5,981.22 | Sale of materials or services | 3,411.67 | 4,518.00 | 7,423.69 | 4,320.70 | (228.28) | 39,042.75 | 6,347.87 | - | - |
| 46 | | 125 | 37,533.29 | American Indian economic liaison and gaming grants specialist and pgm mktg | 19,245.26 | 15,594.51 | 35,082.30 | 25,053.62 | 24,814.60 | - | - | - | 448.39 |
| 47 | | 144 | 94,000.00 | American Indian economic development; technical assistance | - | - | 94,000.00 | 0.00 | - | - | - | 94,000.00 | - |
| 48 | | 145 | 273,500.00 | Gaming economic development and diversification; grants and loans | 300,000.00 | 200,000.00 | 1,946,000.00 | - | 2,238,900.89 | (24,000.00) | 350,000.00 | 259,148.10 | - |
| 49 | | 147 | (19,700.00) | Physician and dent and hith care prov loan assist pgms; repay and contract | 424,092.00 | 24,000.00 | - | 130,960.00 | 350,533.74 | - | 415,600.00 | 54,474.00 | - |
| 50 | | 221 | 7,567.16 | Sale of materials or services | 1,334.66 | 3,216.21 | 2,384.90 | 3,589.65 | 38,727.36 | 14,827.07 | 18,749.29 | 1,153.42 | - |
| 51 | | 230 | 509.80 | Housing program services - WHEDA | 83,324.92 | 404,701.53 | 55,179.27 | 34,369.54 | 428,400.46 | (4,690.74) | 4,880.05 | 423,829.04 | - |
| 52 | | 233 | 51,616.00 | Housing program services | 31,970.65 | 37,754.92 | 61,314.83 | 51,670.07 | 38,388.79 | 48,683.67 | 52,029.41 | 22,397.38 | - |
| 53 | | 381 | 31,913.19 | Interagency agreements or services | 56,302.18 | 12,646.55 | 31,553.82 | 9,769.25 | 52,200.22 | 23,412.55 | 1,814.67 | 122,761.77 | - |
| 54 | | 421 | 1,286,726.30 | Sale of materials or services | 664,306.30 | 704,738.42 | 1,250,576.96 | 752,519.38 | 867,708.08 | 1,423,139.66 | 766,410.58 | 691,318.68 | - |
| 55 | | 426 | 1,878,018.44 | Administrative services | 1,637,342.59 | 1,463,599.97 | 3,595,509.18 | 1,068,907.60 | 4,111,325.47 | 1,639,928.03 | 1,762,863.10 | 1,626,588.76 | - |
| | | PRS Total | 40,011,254.03 | | 26,878,668.73 | 60,804,753.35 | 54,485,807.03 | 24,333,660.62 | 56,810,216.23 | 35,537,784.25 | 24,953,399.16 | 40,597,673.15 | - |
| 56 | | 100 Total | 38,696.28 | Administration of mobile homes | 5,726.86 | 1,232.61 | - | 644.34 | (644.34) | - | - | - | - |
| | | 211 SEG | 38,696.28 | | 5,726.86 | 1,232.61 | - | 644.34 | (644.34) | - | - | - | - |
| | | 211 Total | 111,648.10 | | 54,362.51 | 42,168.12 | 111,348.20 | 53,877.61 | 23,705.48 | 68,010.58 | 40,592.87 | 38,246.43 | - |
| 57 | | 272 SEG | 2,297,407.31 | Brownfields redevelopment activities; administration | 1,103,529.05 | 1,395,870.46 | 2,463,138.52 | 1,235,807.28 | 1,453,416.02 | 2,529,284.50 | 1,215,351.69 | 1,408,709.54 | - |
| 58 | | 361 | 10,636,185.21 | Safety and buildings operations-petroleum inspection fund | 5,827,551.55 | 4,847,361.32 | 10,561,336.73 | 3,838,207.07 | 8,114,586.85 | 7,358,382.68 | 3,807,060.41 | 3,425,688.50 | - |
| 59 | | 362 | 1,155,586.24 | Petroleum storage environmental remedial action; awards | 593,914.89 | 519,749.10 | 1,221,942.31 | 753,510.41 | 633,874.28 | 1,173,633.50 | 611,911.01 | 674,542.07 | - |
| 60 | | 363 | 30,113,803.85 | Petroleum storage environmental remedial action; administration | - | 8,042,700.00 | - | - | - | - | - | - | - |
| 61 | | 366 | - | Petroleum inspection fund - revenue obligation repayment | - | (0.14) | - | - | - | - | - | - | - |
| 62 | | 369 | - | Petroleum storage environmental remedial action revenue bonding; awards | - | - | 829,535.67 | 153,548.83 | 16,915.50 | 1,912.81 | 1,781,547.57 | 204,510.53 | - |
| 63 | | 371 | 44,314,630.71 | Diesel truck idling reduction grants | 7,579,358.00 | 14,862,958.05 | 15,212,245.25 | 6,049,870.90 | 10,251,358.90 | 12,289.21 | 18,028.72 | 17,807.10 | - |
| 64 | | 372 | 44,314,630.71 | Diesel truck idling reduction grant administration | 7,579,358.00 | 14,862,958.05 | 15,212,245.25 | 6,049,870.90 | 10,251,358.90 | 11,143,513.28 | 7,474,492.07 | 5,769,504.17 | - |
| | | SEG Total | 1,920,000.00 | | 5,080,000.00 | 5,200,000.00 | 920,628.29 | 850,000.00 | 5,200,000.00 | 662,500.00 | (74,999.00) | 5,012,500.00 | - |
| 65 | | 274 SEG | 1,920,000.00 | Brownfields grant program; environmental fund | 1,920,000.00 | 5,080,000.00 | 920,628.29 | 850,000.00 | 5,200,000.00 | 662,500.00 | (74,999.00) | 5,012,500.00 | - |
| | | 274 Total | 1,920,000.00 | | 5,080,000.00 | 5,200,000.00 | 920,628.29 | 850,000.00 | 5,200,000.00 | 662,500.00 | (74,999.00) | 5,012,500.00 | - |
| 66 | | 279 SEG | - | Wisconsin development fund grants and loans; recycling fund | - | - | - | - | - | - | 2,000,000.00 | - | - |
| | | 279 Total | 84,364,581.02 | | 36,383,753.59 | 80,748,944.01 | 70,618,680.57 | 31,234,175.86 | 72,060,930.79 | 47,343,797.53 | 34,352,682.23 | 51,379,677.32 | - |
| | | Grand Total | | | | | | | | | | | |

DEPARTMENT OF COMMERCE

DESCRIPTION AND EXPLANATION

- 1 Provides salary, fringe and supplies and services funding for approximately 50 positions and 1.0 FTE LTE position. Persons funded by appropriation 101 work in the divisions of Community, Economic and International Development as well as the division of Marketing, Advocacy and Technology Development. These positions are assigned to and work solely on core responsibilities of the divisions.
- 2 This appropriation funds all departmental marketing activities. This will be the major source of funding for promoting Grow Wisconsin activities during the upcoming biennium.
- 3 The Wisconsin Development Fund (WDF) is Wisconsin's single most important source of funding for statewide economic development. This appropriation provides the GPR revenue, which is the primary funding source for the major WDF programs of Entrepreneurial Development, Major Economic Development, Customized Labor Training and Technology Development.
- 4 Funds are used to provide assistance to the Wisconsin Technology Council. Payments are made on a semi-annual basis.
- 5 Funds are used to provide assistance to Forward Wisconsin. Payments are made on an annual basis.
- 6 Grants to the Manufacturing Extension Center.
- 7 This appropriation represents the GPR portion, which is the primary source of funding the Department utilizes to stimulate minority business development in Wisconsin. Third quarter expenditures are typically higher due to the Department's typical awards cycle for business development grants and loans.
- 8 This appropriation provides the GPR funding for the Department's CBED program. The Department utilizes these funds to provide grants to community-based organizations and business incubators. Typical activities of the program involve establishing revolving loan funds, entrepreneurship training, providing project grants and developing venture capital development conferences.
- 9 This appropriation is the sole source of funding for the Department's Main Street Program. Funds are used to help communities plan, manage and implement programs to revitalize their downtown business areas. Provides funding to 4.5 FTE positions that provide technical assistance and program administration.
- 10 Funding for appropriation eliminated in 2003 Act 33.
- 11 This appropriation represents the GPR portion, which is the primary source of funding the Department utilizes to stimulate rural economic development in Wisconsin. The program provides grants for professional services and for dairy farm and other agricultural business start-ups modernizations and expansions. The program also provides grants and loans for working capital and fixed asset financing in starting or expanding a business.
- 12 This appropriation provides GPR funding for the Division of Housing and Community Development. It provides salary, fringe and supplies and services funding for 7.3 FTEs. The funding is used to support primarily the Department's housing programs, and is essential to provide match for the CDBG and HOME federal grants.
- 13 This appropriation provides GPR funding for housing grants and loans to local organizations. The grant applications are competitive and administered annually. The funds are combined with other state and federal funds to streamline the application process.
- 14 This appropriation provides GPR funding for the mental health services for the homeless. The entire appropriation is federal match for the state's PATH grant.
- 15 This appropriation provides GPR funding for homeless and transitional housing grants. The grant applications are competitive and administered annually. The funds are combined with other state and federal funds to streamline the application process.
- 16 Funds for Wisconsin Fund program -- replacement and rehab of private sewage systems. The majority of payments are made at the beginning of the fiscal year, with some payments then made during the remainder of the year.
- 17 GPR-funded indirect pool appropriation. Also fund agency-wide rent costs.
- 18 CAPCO appropriation. This appropriation is funded by fees levied under the Certified Capital Companies program. The unencumbered balance at the end of each fiscal year lapses to the general fund.
- 19 The Wisconsin Development Fund (WDF) is Wisconsin's single most important source of funding for statewide economic development. This appropriation provides the PR revenue, which is the secondary funding source for the major WDF programs of Entrepreneurial Development, Major Economic Development, Customized Labor Training and Technology Development. Funding results from the repayment of WDF loans to the Department.
- 20 Fees received for program activities.
- 21 This appropriation represents the PR portion, which is the secondary source of funding the Department utilizes to stimulate minority business development in Wisconsin. Funding results from the repayment of MBD loans to the Department. Third quarter expenditures are typically higher due to the Department's typical awards cycle for business development grants and loans.
- 22 The Department is authorized to charge a loan origination fee of 2% on Major Economic Development and Customized Labor Training grants of \$200,000 or more. Collected fees are deposited in this appropriation.
- 23 This appropriation represents the PR portion, which is the secondary source of funding the Department utilizes to stimulate rural economic development in Wisconsin. Funding results from the repayment of RED loans to the Department. The program provides grants for professional services and for dairy farm and other agricultural business start-ups modernizations and expansions. The program also provides grants and loans for working capital and fixed asset financing in starting or expanding a business.
- 24 Program revenue is derived from the penalties assessed if participants in the Health Provider Loan Assistance Program default. The revenue is the given out as grants to applicants for new HPLAP loans.
- 25 This appropriation is funded by fees levied under the Women's Business Enterprise certification program.
- 26 This appropriation is for repayments of loans made under the Gaming economic development and diversification program.
- 27 This appropriation will not be used this biennium. It represented the \$2 million transfer from WHEDA to Commerce in FY 2007 and FY 2008 for housing grants and loans. This funding for housing grants and loans will now be provided by GPR funding in appropriation 202.
- 28 This appropriation will not be used this biennium. It represented the \$1 million surplus transfer from WHEDA to Commerce in FY 2007 and FY 2008 for Shelter for homeless and transitional housing grants.
- 29 This program revenue appropriation is derived for the Interest Bearing Real Estate Transfer Account fee. The funds are used to provide additional aids to local organizations for housing needs.
- 30 Program revenue is derived from building industry-related services. Revenue funds costs associated with providing those services (e.g., plan revenue, trade credentialing, field inspection).
- 31 Program revenue is derived from publications and trainings that are not otherwise required or prohibited; revenue generated covers the costs associated with the training/publications. Federal grant program income is also deposited and expended in this appropriation.
- 32 Aid payments made to localities through the Wisconsin 2% Fire Dues program (Stats. 101.573).
- 33 Administration of the Wisconsin 2% Fire Dues Program (referred to under appropriation 325).
- 34 Funding for Crex Meadows.
- 35 Revenue and costs related to pass-through activities is budgeted in this appropriation. For example, employee parking costs are paid from this appropriation, and revenue derived from payments made by employee for the cost of parking is deposited in this appropriations. Spending reflects revenue and cash balances.
- 36 This appropriation represents the Department's federal allotment for administering the CDBG grant program.

DEPARTMENT OF COMMERCE

- 37 Funding for this appropriation comes from the U.S. Department of Housing and Urban Development's, Community Development Block Grant Program. All funds are used to provide grants for economic development, public facilities, blight elimination, brownfield redevelopment emergency grant and technical assistance to communities. Differences in spending patterns reflects differences in the federal and state fiscal years.
- 38 Funding for this appropriation comes from the U.S. Department of Housing and Urban Development's, Community Development Block Grant Program. All funds are used to provide grants for economic development, public facilities, blight elimination, brownfield redevelopment emergency grant and technical assistance to individuals and community development organizations. Differences in spending patterns reflects differences in the federal and state fiscal years.
- 39 This appropriation represents the Department's federal allotment for administering the CDBG housing portion, HOME, HOPWA and PATH grant programs.
- 40 Funding for this appropriation comes from the U.S. Department of Housing and Urban Development's, CDBG Program (housing portion), HOME Program, ESG, ADDI, HOPWA, PATH, COC and SLRP. All funds are used to provide grants for affordable housing, housing rehabilitation, accessibility issues, homeless prevention, and other issues relating to low and moderate income housing needs. Differences in spending patterns reflects differences in the federal and state fiscal years.
- 41 Funding for this appropriation comes from the U.S. Department of Housing and Urban Development's, CDBG Program (housing portion), HOME Program, ESG, ADDI, HOPWA, PATH, COC and SLRP. All funds are used to provide grants for affordable housing, housing rehabilitation, accessibility issues, homeless prevention, and other issues relating to low and moderate income housing needs. Differences in spending patterns reflect differences in the federal and state fiscal years.
- 42 Federal contracts related to program 3 - regulation of industry, safety, and buildings. Spending reflects federally approved contracts.
- 43 Indirect pool appropriation funded by indirect revenue assessed to federally funded areas of the Agency.
- 44 Funding results from an MOU with the Department of Natural Resources. This appropriation funds 2.0 FTE clean air specialists who provide statewide technical assistance to businesses on compliance with federal and state clean air laws.
- 45 Appropriation is not in use at this time.
- 46 1.0 FTE position is funded from this appropriation. Funds are used to provide technical and economic development assistance to Native American entrepreneurs and tribal communities.
- 47 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Funds are used to provide funding for the Great Lakes Inter-Tribal Council.
- 48 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Funds for appropriation 145 are used to provide assistance to businesses that are affected by gaming operations.
- 49 Funding for Physician and Health Care Provider Loan Assistance Program comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. The programs provide loan repayments for physicians and certain health care professionals who practice in areas of the state with shortages of professionals.
- 50 Funding for the Sale of Material and Services comes from housing related conference and meetings fees. Funds are used to pay for dues and subscriptions to policy organizations, training and conference costs.
- 51 This appropriation is no longer used.
- 52 This appropriation is a program revenue appropriation. The revenue is derived from service point related fees and WI Fresh Start fees. The funds are used to provide aids to local organizations and operational costs.
- 53 Revenue is derived from agreements with other state agencies to provide particular services (e.g., Worker's Compensation investigations for DWD).
- 54 Contains indirect pool costs, funded by revenue assessed to the Agency's PR-S appropriations. Also contains revenue and costs related to 6th floor copier use.
- 55 Contains indirect pool costs, funded by revenue assessed to the Agency's PR and SEG appropriations. Assessment is based on actual salary and fringe costs of areas assessed. Also contains costs related to IT applications development, which is operated as a separate indirect cost pool. Spending may fluctuate based on the payment of large DOA invoices.
- 56 This SEG appropriation was funded by manufactured home titling fees. It was discontinued in FY06. The activities and funding were converted and transferred to appropriation 321, Safety and Buildings Operations.
- 57 This appropriation contains the SEG funding which is used to administer the Department's Brownfields program. This program provides financial assistance to persons, municipalities and local development corporations that conduct brownfields redevelopment and related environmental remediation projects.
- 58 General operations for the Division of Environmental and Regulatory Services and administrative costs of the Bureau of Petroleum Products and Tanks within the Division. Majority of irregular spending pattern is from the timing of LPO payments, rent payments and internal charges for payment of IT software development projects.
- 59 Appropriation is aid payments of PECFA claims; all claims paid with petroleum inspection fund revenue.
- 60 Administrative costs of the PECFA program. Main driver of irregular spending is the balancing of salary costs in the fourth quarter between state and federal funding sources.
- 61 This appropriation is currently not active. In FY 2006, it was used to pay down an additional \$38,156,504 in revenue obligation repayments.
- 62 This appropriation has not been used since FY 2006--Appropriation is aid payments of PECFA claims; all claims paid with revenue obligation proceeds.
- 63 This appropriation provides funding for grants for the purchase and installation of diesel idling reduction technology.
- 64 This appropriation provides the salary, fringe and supplies and services funding to administer the diesel idling reduction grant program.
- 65 This appropriation represents the SEG portion, which is the primary source of funding the Department utilizes to provide financial assistance to persons, municipalities and local development corporations that conduct brownfields redevelopment and related environmental remediation projects.
- 66 Grants and loans under the Wisconsin Energy Independence Fund.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|--------------------|--------------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$1,824,009.70 | \$1,759,309.17 | \$1,286,600.55 | 3.50 | 3.50 | 0.00 |
| Local Assistance | 173,013.47 | -119,940.42 | -1,845.11 | 3.50 | 3.50 | 0.00 |
| Aids to Ind. & Org. | 1,650,996.23 | 1,879,249.59 | 1,288,445.66 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$4,523,968,142.40 | \$4,893,690,226.00 | \$5,463,582,595.00 | 194.75 | 193.10 | 217.60 |
| Local Assistance | 4,523,968,142.40 | 4,893,690,226.00 | 5,463,582,595.00 | 194.75 | 193.10 | 217.60 |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$4,525,792,152.10 | \$4,895,449,535.17 | \$5,464,869,195.55 | 198.25 | 196.60 | 217.60 |
| Local Assistance | 4,524,141,155.87 | 4,893,570,285.58 | 5,463,580,749.89 | 198.25 | 196.60 | 217.60 |
| Aids to Ind. & Org. | 1,650,996.23 | 1,879,249.59 | 1,288,445.66 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

OVERVIEW

The department administers various fringe benefit programs for state and local government employees including group health and life insurance, the Wisconsin Retirement System, deferred compensation, employee reimbursement accounts for medical and dependent care expenses, and disability insurance. The Wisconsin Retirement System provides pension benefits to employees of state government, the University of Wisconsin System and over 1,300 local government entities. There are over 500,000 participants in the Wisconsin Retirement System. Over the last few years, the agency has initiated various customer service improvement projects and added agency staff in anticipation of annuitant growth. These projects include the design and implementation of a new benefit payment system and expanding the call center.

ANALYSIS

General fund expenditures reflect a downward trend over the three-year review period. The majority of general fund expenditures relate to annuity supplements for participants who retired many years earlier. The decline reflects the decreasing number of annuitants eligible for this GPR-funded supplement. General purpose revenues also fund the Private Employer Health Care Coverage program. The primary expenses associated with this program are wages and fringe benefits.

Segregated revenue from various trust funds pay for employee benefits and administrative costs of the various benefit programs. Payment of health insurance premiums and retirement benefits account for the majority of the expenditures. These expenses have increased over the three-year review period reflecting an upward trend. This upward trend is primarily due to health insurance premium increases, dividends awarded to annuitants and an increasing number of retirees.

Costs associated with the administration of the benefit programs also reflect an upward trend over the review period. The addition of 21.0 FTE SEG positions and implementation of the various customer service improvement initiatives contribute to the increase.

Quarterly segregated fund expenditure variations are due primarily to timing of benefit payment dates, seasonal work load fluctuations such as the annual production and reconciliation of the statement of benefits produced for each employee participant, and the timing of major technology expenditures associated with the customer service improvement initiatives.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | |
|------|-------|--------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | Annuit. supplements and payments | 857,599.99 | 484,670.16 | 308,736.08 | 1,000,950.00 | 390,252.46 | 488,447.13 | 569,774.78 | 318,522.97 | 400,147.91 |
| 2 | | | Contingencies | 113,425.68 | 13,860.87 | 45,726.92 | (1,182,827.3) | (2,918.99) | 1,061.30 | (1,153.32) | 9,123.66 | (9,815.45) |
| 3 | | | BadgerRx Gold advances for individuals | 971,015.67 | 498,531.03 | 354,463.00 | 882,467.27 | 387,333.47 | 489,508.43 | 568,621.46 | 327,646.63 | 390,332.46 |
| | | | GPR Total | 971,015.67 | 498,531.03 | 354,463.00 | 882,467.27 | 387,333.47 | 489,508.43 | 568,621.46 | 327,646.63 | 390,332.46 |
| 4 | 262 | SEG | Automated operating system | 2,171,000.00 | 215,450.53 | (253,205.99) | 711,860.00 | 444,831.19 | 257,473.23 | 393,802.79 | 329,932.72 | 261,102.26 |
| 5 | | | Commuter benefit program | 579,413.10 | 343,617.58 | 463,185.66 | 377,192.49 | (1,425.28) | 6,733.42 | 566,881.60 | (25,868.06) | 62,445.89 |
| 6 | | | Insurance administrative costs | 276,904.00 | 84,755.67 | 15,781.01 | 9,992,138.45 | 6,898,550.59 | 6,285,544.68 | 10,156,667.14 | 7,558,827.80 | 6,165,268.32 |
| 7 | | | Employee-funded reimbursement account plan | 9,315,667.61 | 6,785,968.76 | 5,674,213.83 | 78,633.13 | (34,806.94) | 27,615.69 | 55,231.38 | - | 42,379.93 |
| 8 | | | Deferred Compensation Program | 79,799.90 | 26,594.62 | 80,938.96 | - | - | - | - | - | 29,484.06 |
| 9 | | | State Life Insurance Program for Retirees (OPEB) | - | - | - | - | - | - | - | - | 39,410.64 |
| 10 | | | Local Life Insurance Program for Retirees (OPEB) | - | - | - | - | - | - | - | - | - |
| 11 | | | Life Insurance Program - Active Employees | 12,588,662.75 | 5,577,031.53 | 6,443,649.90 | 9,014,003.85 | 7,880,511.12 | 6,703,971.81 | 9,746,643.08 | 6,216,866.04 | 6,925,272.58 |
| 12 | | | Administration | 8,716,153.84 | 3,941,316.30 | 4,635,961.65 | 9,438,298.33 | 3,953,126.92 | 3,227,886.40 | 10,255,547.44 | 4,191,760.29 | 5,232,804.33 |
| 13 | | | State Health Insurance - Phasing to Fund 747 | 388,626,458.41 | 235,715,001.92 | 235,959,616.89 | 422,734,691.21 | 267,027,998.12 | 246,875,620.76 | 418,353,954.98 | 110,402,745.54 | 4,184,163.01 |
| 14 | | | Long Term Care Program | 8,447.70 | 2,815.90 | 15,736.33 | 10,238.87 | (2,505.12) | 4,016.82 | 8,033.64 | - | 11,539.07 |
| 15 | | | Badger Rx Gold advances for individuals | - | - | - | - | - | - | 8,033.64 | - | (1,233.73) |
| 16 | | | Local Health Insurance - Phasing to Fund 747 | 63,276,943.82 | 37,672,465.21 | 37,280,923.29 | 66,286,222.87 | 40,347,045.00 | 36,727,326.56 | 62,019,322.05 | 14,262,859.41 | 328,932.07 |
| 17 | | | Local Annuitant Health Insurance - Phasing to Fund 747 | 429,037.98 | 455,755.16 | 1,638.87 | 401,276.43 | 232,410.04 | 202,913.20 | 332,304.40 | - | 3,785.80 |
| 18 | | | Administration | 385,538.06 | 578,014.40 | 1,482,863.54 | 1,721,974.15 | 178,692.05 | 2,051,322.65 | 1,689,384.07 | 63,220.41 | 1,649,557.59 |
| | | | SEG Total | 486,454,017.17 | 291,398,788.58 | 291,903,303.74 | 520,739,996.60 | 326,924,427.69 | 302,373,103.00 | 514,335,013.22 | 143,004,129.95 | 24,813,503.02 |
| 19 | 747 | SEG | Supplemental Sick Leave Program | 486,454,017.17 | 291,398,788.58 | 291,903,303.74 | 520,739,996.60 | 326,924,427.69 | 302,373,103.00 | 514,335,013.22 | 143,004,129.95 | 24,813,503.02 |
| 20 | | | Regular Sick Leave Program | 5,958,684.01 | 3,684,840.74 | 9,425,718.88 | 8,743,887.42 | 4,811,589.02 | 4,938,852.23 | 10,352,052.75 | 1,854,328.22 | 9,551,064.25 |
| 21 | | | Milwaukee Retirement System Core Fund | 25,071,677.63 | 15,226,709.90 | 36,561,231.91 | 31,436,579.90 | 16,416,365.78 | 16,380,483.45 | 33,195,649.51 | 5,793,491.51 | 28,791,796.56 |
| 22 | | | State Health Insurance Program for Active Employees | 4,300,000.00 | - | 2,200,000.00 | 2,300,000.00 | - | 2,000,000.00 | - | 3,000,000.00 | 3,000,000.00 |
| 23 | | | Local Health Insurance Program for Active Employees | - | - | - | - | - | - | 45,548,142.91 | 278,697,804.41 | 266,371,740.49 |
| 24 | | | Local Annuitant Health Program | - | - | - | - | - | - | 7,999,936.99 | 41,930,073.81 | 39,478,294.87 |
| 25 | | | State Health Insurance Program for Retirees (OPEB) | - | - | - | - | - | - | 46,449.50 | 239,484.20 | 266,595.96 |
| 26 | | | Federal aid | - | - | - | - | - | - | - | - | 26,234.88 |
| 27 | | | Duty Disability Program | 10,079,139.03 | 4,151,145.13 | 9,010,889.93 | 13,061,684.89 | 7,013,068.04 | 6,657,932.10 | 13,194,587.81 | 6,810,847.41 | 9,126,689.28 |
| 28 | | | Commuter benefit program | (85,337.54) | - | (66,935.63) | 583.15 | (49,231.63) | (34,726.60) | (7,083.70) | - | - |
| 29 | | | Wisconsin Retirement System Core Fund | 1,166,858,598.26 | 738,267,960.70 | 908,497,359.62 | 1,282,485,046.01 | 738,136,073.55 | 959,108,132.09 | 1,391,233,770.11 | 788,979,959.85 | 1,087,391,702.73 |
| 30 | | | State Supplemental Income Continuation Program | (2,100.20) | 89,220.96 | 26,690.48 | 67,303.57 | 44,456.67 | 55,884.28 | 141,686.51 | 100,457.97 | 82,359.78 |
| 31 | | | Local Supplemental Income Continuation Program | (343.31) | - | - | 677.30 | 1,279.60 | 2,900.65 | 3,105.25 | 2,409.20 | 1,204.60 |
| 32 | | | State Income Continuation Ins Program | 6,644,588.20 | 4,915,631.55 | 4,264,778.05 | 8,006,502.99 | 3,959,817.40 | 4,389,939.89 | 8,199,385.12 | 3,832,674.42 | 3,919,533.42 |
| 33 | | | Local Income Continuation Ins Program | 285,781.06 | 311,894.89 | 237,491.87 | 401,632.06 | 250,701.24 | 295,130.76 | 505,314.64 | 127,187.39 | 169,919.37 |
| 34 | | | Chapter 182 Police and Fire Retirement Program | 5,156,911.32 | 4,020,349.92 | 2,948,969.32 | 5,680,193.82 | 2,718,732.30 | 2,744,990.31 | 5,350,908.05 | 2,521,062.96 | 2,638,450.54 |
| 35 | | | Long Term Disability Insurance Program | 5,543,486.47 | 2,950,861.02 | 5,041,869.95 | 7,184,649.95 | 3,702,909.50 | 6,192,682.63 | 8,382,908.20 | 4,225,646.64 | 7,804,592.23 |
| | | | SEG Total | 1,229,811,084.93 | 773,618,634.21 | 978,147,664.18 | 1,359,368,741.06 | 777,005,781.47 | 1,002,732,201.79 | 1,524,153,898.35 | 1,138,108,344.29 | 1,458,829,090.06 |
| 747 | | | Total | 1,229,811,084.93 | 773,618,634.21 | 978,147,664.18 | 1,359,368,741.06 | 777,005,781.47 | 1,002,732,201.79 | 1,524,153,898.35 | 1,138,108,344.29 | 1,458,829,090.06 |
| 751 | SEG | | Milwaukee Retirement System Variable Fund | 3,400,000.00 | - | 400,000.00 | 1,400,000.00 | 1,700,000.00 | - | 4,400,000.00 | 600,000.00 | - |
| 36 | | | Contributions | (5,165.28) | - | - | - | - | (1,269.36) | - | - | - |
| 37 | | | Wisconsin Retirement System Prior Year | 161,753,237.11 | 178,298,750.91 | 128,787,826.87 | 169,481,546.16 | 289,831,970.18 | 142,153,747.42 | 188,539,534.00 | 317,478,245.00 | 149,320,837.14 |
| 38 | | | Wisconsin Retirement System Variable Fund | 165,153,237.11 | 178,298,750.91 | 129,182,661.59 | 170,861,546.16 | 291,531,970.18 | 142,152,478.06 | 192,939,534.00 | 318,078,245.00 | 149,320,837.14 |
| | | | SEG Total | 165,153,237.11 | 178,298,750.91 | 129,182,661.59 | 170,861,546.16 | 291,531,970.18 | 142,152,478.06 | 192,939,534.00 | 318,078,245.00 | 149,320,837.14 |
| 751 | Total | | Total | 1,882,389,354.88 | 1,243,814,704.73 | 1,399,588,092.51 | 2,031,852,751.09 | 1,395,849,492.81 | 1,447,747,291.28 | 2,231,997,067.03 | 1,599,618,365.87 | 1,633,353,762.68 |

DEPARTMENT OF EMPLOYEE TRUST FUNDS

DESCRIPTION AND EXPLANATION

- 1 Annuity supplements and payments. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 2 Contingencies. This appropriation is used to fund benefit premiums when funds have not yet been received from employers. When the employer payment is received, this appropriation is reimbursed. The timing of expenses by quarter is dependent upon the participating employers.
- 3 BadgerRx Gold advances for individuals. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 4 Automated operating system. This appropriation is used for information technology development projects. Expense payments are based on contract terms.
- 5 Commuter benefit program. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 6 Insurance administrative costs. Administrative expenses for the Department tend to be higher in the third and fourth quarter due to increased retirement activity associated with the retirement of teacher participants. In addition, various resource intensive tasks such as the production and mailing of the statement of benefits are typically done in the last quarter of the fiscal year. Various annual expenses such as internal Department of Administration charges and maintenance contracts tend to be expensed in the third and fourth quarters.
- 7 Employee-funded reimbursement account plan. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 8 Deferred Compensation Program. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 9 State Life Insurance Program for Retirees (OPEB). Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 10 Local Life Insurance Program for Retirees (OPEB). Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 11 Life Insurance Program - Active Employees. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 12 Administration. Administrative expenses for the Department tend to be higher in the third and fourth quarter due to increased retirement activity associated with the retirement of teacher participants. In addition, various resource intensive tasks such as the production and mailing of the statement of benefits are typically done in the last quarter of the fiscal year. Various annual expenses such as internal Department of Administration charges and maintenance contracts tend to be expensed in the third and fourth quarters.
- 13 State Health Insurance - Phasing to Fund 747. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 14 Long Term Care Program. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 15 Badger Rx Gold advances for individuals. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 16 Local Health Insurance - Phasing to Fund 747. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 17 Local Annuity Health Insurance - Phasing to 747. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 18 Administration. Administrative expenses for the Department tend to be higher in the third and fourth quarter due to increased retirement activity associated with the retirement of teacher participants. In addition, various resource intensive tasks such as the production and mailing of the statement of benefits are typically done in the last quarter of the fiscal year. Various annual expenses such as internal Department of Administration charges and maintenance contracts tend to be expensed in the third and fourth quarters.
- 19 Supplemental Sick Leave Program. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 20 Regular Sick Leave Program. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.
- 21 Milwaukee Retirement System Core Fund. Benefit payments are determined as per Chapter 40 of the Wisconsin State Statutes. Expenditure differences between fiscal years and fiscal quarters are due to the number of individuals receiving a particular benefit and the level of that benefit (as determined by the statutes). Retirement benefit levels are modified annually with new amounts effective in the fourth quarter. Insurance premiums typically change for coverage dates between January and March depending on the program.

OFFICE OF STATE EMPLOYMENT RELATIONS

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|----------------|----------------|--|-------|-------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$4,695,408.78 | \$4,876,325.03 | \$5,081,049.02 | 50.00 | 50.00 | 50.00 |
| Local Assistance | 4,695,408.78 | 4,876,325.03 | 5,081,049.02 | 50.00 | 50.00 | 50.00 |
| Aids to Ind. & Org. | | | | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$504,872.96 | \$475,153.37 | \$139,765.76 | 6.50 | 4.50 | 4.50 |
| Local Assistance | 504,872.96 | 475,153.37 | 139,765.76 | 6.50 | 4.50 | 4.50 |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$5,200,281.74 | \$5,351,478.40 | \$5,220,814.78 | 56.50 | 54.50 | 54.50 |
| Local Assistance | 5,200,281.74 | 5,351,478.40 | 5,220,814.78 | 56.50 | 54.50 | 54.50 |
| Aids to Ind. & Org. | | | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

OFFICE OF STATE EMPLOYMENT RELATIONS

OVERVIEW

The office provides human resource services to state agencies and the University of Wisconsin. These services include merit recruitment and selection, negotiating collective bargaining agreements, development of the compensation plan for nonrepresented employees, administration of statewide training programs, and other employment related services.

ANALYSIS

Annual general fund expenditures have remained relatively consistent over the three-year review period. Total general fund spending increased slightly from fiscal year 2005-06 to fiscal year 2007-08 primarily reflecting general wage and benefit increases.

Annual program revenue expenditures associated with the training of state employees and the provision of employment services to other units of government have also remained consistent over the review period. Expenditures increased approximately 5.5 percent each year primarily reflecting increases in employee wages and benefits.

Annual program revenue expenditures associated with services to other state agencies have decreased over the three-year period due to the variability associated with the number of collective bargaining grievances that are adjudicated in any given year.

Quarter-to-quarter spending has been fluctuating over the three-year review period. Fourth quarter general fund expenditures were each approximately 25 percent to 28 percent of annual spending. Fourth quarter expenditures in fiscal year 2006-07 and fiscal year 2007-08 reflect adjustments for the agency's general fund administrative and oversight support of the Wisconsin Personnel Partners.

OFFICE OF STATE EMPLOYMENT RELATIONS

| Item | Agency 545 | Fund | Source/ Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------------|------|---------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|--|--|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | | 100 | GPR 101 | General program operations | 2,013,395.09 | 1,199,567.97 | 1,482,445.72 | 2,192,836.22 | 1,207,858.35 | 1,475,630.46 | 2,205,021.62 | 1,247,980.61 | 1,628,046.79 | | | |
| | | | GPR Total | | 2,013,395.09 | 1,199,567.97 | 1,482,445.72 | 2,192,836.22 | 1,207,858.35 | 1,475,630.46 | 2,205,021.62 | 1,247,980.61 | 1,628,046.79 | | | |
| 2 | | | PR | Gifts and donations | 949.63 | 2,097.48 | 36,417.62 | 4,802.78 | 1,184.70 | 4,341.87 | 14,431.66 | 47.52 | 343.56 | | | |
| 3 | | | 131 | Funds received from other state agencies | 56,149.51 | 30,352.79 | (5,701.53) | 66,068.62 | 35,382.28 | (48,790.88) | 54,503.08 | 34,966.21 | (89,489.29) | | | |
| 4 | | | 133 | Employee development and training services | 69,359.86 | 34,421.23 | (16,703.11) | 57,557.19 | 31,908.61 | 25,452.51 | 58,851.29 | 40,032.47 | (75,476.49) | | | |
| 5 | | | 134 | Services to non-state governmental units | 103,975.70 | 56,103.18 | 41,343.55 | 107,432.18 | 42,394.59 | (7,173.56) | 60,684.63 | 51,517.21 | (71,128.01) | | | |
| 6 | | | 135 | Collective bargaining grievance arbitrations | 65,630.48 | (1,809.49) | (47,547.89) | 55,652.18 | 10,721.82 | (4,376.95) | 55,344.29 | 257.05 | (3,184.72) | | | |
| 7 | | | 138 | Publications | 35,119.89 | 22,228.81 | 22,485.25 | 57,891.06 | 33,668.84 | 1,035.53 | 25,072.79 | 26,029.65 | (43,057.14) | | | |
| | | | PR Total | | 331,185.07 | 143,394.00 | 30,293.89 | 349,404.01 | 155,260.84 | (29,511.48) | 268,887.74 | 152,850.11 | (291,972.09) | | | |
| | | | 100 Total | | 2,344,580.16 | 1,342,961.97 | 1,512,739.61 | 2,542,240.23 | 1,363,119.19 | 1,446,118.98 | 2,473,909.36 | 1,400,830.72 | 1,346,074.70 | | | |
| | | | Grand Total | | 2,344,580.16 | 1,342,961.97 | 1,512,739.61 | 2,542,240.23 | 1,363,119.19 | 1,446,118.98 | 2,473,909.36 | 1,400,830.72 | 1,346,074.70 | | | |

DESCRIPTION AND EXPLANATION

- General Program Operations. Expenditures related to the administration of state employment functions, the civil service system and to defray the expenses of the state employee suggestion board.
- Gifts and Grants. The majority of the FY06 4th quarter and FY08 1st half expenses were related to a grant received and spent on behalf of the Enterprise Leadership Academy program.
- Employee services to other state agencies; WiscJobs online employment system support. 4TH quarter expenditures reflect adjustments for OSER's GPR administrative and oversight support of the program.
- Employee development and training services. 4TH quarter expenditures in FY06 and FY08 reflect adjustments for OSER's GPR administrative and oversight support of the program.
- Wisconsin Personnel Partners. 4TH quarter expenditures in FY07 and FY08 reflect adjustments for OSER's GPR administrative and oversight support of the program.
- Costs for arbitrators and court reporters paid and then charged back to state agencies and unions. Note actual expenditures for this appropriation are:

| FY06 | 1st Half | 3rd Quarter | 4th Quarter | Total | FY07 | 1st Half | 3rd Quarter | 4th Quarter | Total | FY08 | 1st Half | 3rd Quarter | 4th Quarter | Total |
|------|----------|-------------|-------------|--------|------|----------|-------------|-------------|--------|------|----------|-------------|-------------|--------|
| | 17,241 | 12,706 | 7,932 | 37,879 | | 33,628 | 18,855 | 15,014 | 67,497 | | 16,461 | 17,358 | 18,598 | 52,417 |

Amounts on the expenditure table are different because they include current disbursements plus encumbrances less prior year encumbrances. Spending patterns vary since encumbrances may be carried from prior fiscal years if costs related to an arbitration are not billed in the same fiscal year that expenses are incurred.

- Publications and forms. Printing and sale of the Current Opportunities Bulletin, state collective bargaining agreements and other state employment forms. 4th quarter expenditures in FY08 reflect adjustments for OSER's GPR administrative and oversight support of the program.

DEPARTMENT OF FINANCIAL INSTITUTIONS

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | Department Position Summary by Funding Source (6) | |
|--------------------------------|---|-----------------|--|--------|
| | 2006 | 2007 | 2006 | 2008 |
| GENERAL PURPOSE REVENUE | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| FEDERAL REVENUE (1) | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| PROGRAM REVENUE (2) | | | | |
| State Operations | \$14,681,299.45 | \$15,505,580.69 | 146.00 | 139.04 |
| Local Assistance | 14,681,299.45 | 15,505,580.69 | 146.00 | 139.04 |
| Aids to Ind. & Org. | | | | |
| SEGREGATED REVENUE (3) | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| TOTALS-ANNUAL | | | | |
| State Operations | \$14,681,299.45 | \$15,505,580.69 | 146.00 | 139.04 |
| Local Assistance | 14,681,299.45 | 15,505,580.69 | 146.00 | 139.04 |
| Aids to Ind. & Org. | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF FINANCIAL INSTITUTIONS

OVERVIEW

The department regulates state-chartered banks, savings and loans associations, savings banks, credit unions, and various operations of the securities industry. The department also oversees the Uniform Commercial Code filings and administers the Wisconsin Consumer Act. It is funded from fees and assessments paid by regulated individuals and entities.

Since its creation in fiscal year 1996-97, the department has contributed revenue to the general fund. A transfer in the amount of \$2.9 million occurred in fiscal year 2005-06, as well as \$51.5 million in fiscal year 2006-07 and \$11.7 million in fiscal year 2007-08. The department is required to transfer \$200,000 to the Secretary of State's Office each fiscal year.

Included in 2005 Wisconsin Act 25 were a number of base budget reductions and consolidation of services, which reduced the department's general program operations by 14.96 PR FTE positions annually, as noted in the program activities table.

Under 2007 Wisconsin Act 42, the department became the state regulating agency for cable television and video service programming. Previously, each municipality entered into a contract with a service provider. Under Act 42, the state issues one contract with each service provider that applies and meets certain requirements and criteria for licensure.

ANALYSIS

As noted in the program activities table, expenditures in several of the department's appropriations are higher in the fourth quarter due to cost allocations made at the end of the fiscal year. Costs charged to the department's general program operations appropriation which align with functions of its gifts, grants, settlements and publications appropriation are allocated accordingly. Also, indirect costs related to the Office of Credit Unions, covered in the department's general program operations appropriation during the year, are charged to the Office of Credit Unions' general program operations appropriation.

DEPARTMENT OF FINANCIAL INSTITUTIONS

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|-------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | PR | 121 | Investor education fund | 10,000.00 | 318.70 | (318.70) | 35,000.00 | - | - | 4,800.00 | - | (25,000.00) |
| 2 | | | 129 | Gifts, grants, settlements and publications | 49,741.54 | 25,113.04 | 166,397.98 | 48,872.40 | 23,632.78 | 91,208.28 | 148,407.71 | 23,636.78 | 38,689.36 |
| 3 | | | 131 | General program operations | 7,665,988.02 | 2,722,637.83 | 2,273,189.68 | 8,237,427.22 | 3,116,128.77 | 2,073,308.60 | 8,496,397.10 | 2,966,886.43 | 1,818,150.24 |
| 4 | | | 231 | General program operations | 786,428.47 | 430,100.56 | 551,592.33 | 861,975.45 | 483,972.82 | 534,054.37 | 879,907.80 | 477,445.14 | 756,361.70 |
| | | | PR Total | | 8,512,158.03 | 3,178,170.13 | 2,990,971.29 | 9,183,275.07 | 3,623,734.37 | 2,698,571.25 | 9,529,512.61 | 3,467,968.35 | 2,588,201.30 |
| | 100 | Total | | | 8,512,158.03 | 3,178,170.13 | 2,990,971.29 | 9,183,275.07 | 3,623,734.37 | 2,698,571.25 | 9,529,512.61 | 3,467,968.35 | 2,588,201.30 |
| | | | Grand Total | | 8,512,158.03 | 3,178,170.13 | 2,990,971.29 | 9,183,275.07 | 3,623,734.37 | 2,698,571.25 | 9,529,512.61 | 3,467,968.35 | 2,588,201.30 |

- DESCRIPTION AND EXPLANATION
- For securities education; funded by fees received through enforcement action; limited expenditures in FY 08; \$25,000 transferred in 4th quarter to General Fund as required by s. 20.144(1)(f); costs in other fiscal years occurred in 1st quarter.
 - Continuing appropriation with funds received through settlements and the sale of copies and documents; Cost transfers generally occur in 4th quarter; in FY 08, largest expenditure was in 1st half using settlement fees for financial literacy project with DPI.
 - Program Revenue appropriation for the regulation of financial service providers; securities regulation, administration of the state's corporation, UCC & video franchise programs, and the Wisconsin Consumer Act; 3rd and 4th quarter costs were 36% to 39% of total costs; cost transfers to other appropriations occur in the 4th quarter.
 - Program revenue appropriation for the regulation of credit unions; 3rd and 4th quarter costs ranged from 54% (FY07) to 58% (FY08) of total costs; indirect cost transfer occur in 4th quarter; backpay of salary adjustments occurred in 4th quarter of FY 08.

GOVERNMENT ACCOUNTABILITY BOARD

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | Department Position Summary by Funding Source (6) | |
|--------------------------------|---|----------------|--|-------|
| | 2006 | 2007 | 2006 | 2007 |
| GENERAL PURPOSE REVENUE | | | | |
| State Operations | | \$2,742,545.00 | | 14.30 |
| Local Assistance | | 2,698,181.72 | | 14.30 |
| Aids to Ind. & Org. | | 44,363.28 | | |
| FEDERAL REVENUE (1) | | | | |
| State Operations | | \$2,630,636.38 | | 1.0 |
| Local Assistance | | 2,630,636.38 | | 1.0 |
| Aids to Ind. & Org. | | | | |
| PROGRAM REVENUE (2) | | | | |
| State Operations | | \$422,546.10 | | 3.45 |
| Local Assistance | | 422,546.10 | | 3.45 |
| Aids to Ind. & Org. | | | | |
| SEGREGATED REVENUE (3) | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| TOTALS-ANNUAL | | | | |
| State Operations | | \$5,795,727.48 | | 18.75 |
| Local Assistance | | 5,751,364.20 | | 18.75 |
| Aids to Ind. & Org. | | 44,363.28 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

GOVERNMENT ACCOUNTABILITY BOARD

OVERVIEW

The Government Accountability Board oversees the administration and enforcement of Wisconsin's campaign finance, elections, ethics and lobbying laws. The board was created by 2007 Wisconsin Act 1 and is a merger of the former Elections Board and Ethics Board.

The Ethics Division provides statutorily mandated administration of Wisconsin's Code of Ethics for state public officials in all three branches of government. The Elections Division administers the Help America Vote Act, the Statewide Voter Registration System, and the campaign finance registration and reporting system.

ANALYSIS

Prior to fiscal year 2007-08, the functions of the board were part of the Ethics Board and Elections Board. Expenditures presented in this review for the board are for six months activity as a new agency.

GOVERNMENT ACCOUNTABILITY BOARD

Agency 511

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | | |
|------|------|--------|-------|---|----------|---------|---------|----------|---------|---------|----------|-----------|--------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
| 1 | 100 | GPR | 101 | General program operations; general purpose revenue | - | - | - | - | - | - | - | 35,907.06 | 1,898,178.38 | 763,202.72 |
| 2 | | | 102 | Election-related cost reimbursement | - | - | - | - | - | - | - | 68.00 | 44,295.28 | 20.81 |
| 3 | | | 103 | Investigations | - | - | - | - | - | - | - | 35,907.06 | 1,899,119.13 | 807,518.81 |
| | | | | GPR Total | - | - | - | - | - | - | - | 71,882.06 | 3,841,592.79 | 1,595,885.06 |
| 4 | | | 121 | Materials and services | - | - | - | - | - | - | - | - | 8,647.60 | 28,852.40 |
| 5 | | | 122 | Elections administration; program revenue | - | - | - | - | - | - | - | - | 271,974.75 | 33,986.19 |
| 6 | | | 123 | Lobbying administration; program revenue | - | - | - | - | - | - | - | 35,907.06 | 2,192,434.45 | 936,749.59 |
| | | | | PR Total | - | - | - | - | - | - | - | 71,814.41 | 2,464,811.80 | 1,039,584.18 |
| 7 | 218 | SEG | 160 | Wisconsin election campaign fund | - | - | - | - | - | - | - | - | - | - |
| | | | | SEG Total | - | - | - | - | - | - | - | - | - | - |
| 8 | 220 | SEGF | 180 | Federal aid | - | - | - | - | - | - | - | - | - | - |
| | | | | Grand Total | - | - | - | - | - | - | - | 35,907.06 | 4,163,935.36 | 1,595,885.06 |

DESCRIPTION AND EXPLANATION

- This appropriation supports the Government Accountability Board's statutorily mandated administration of Wisconsin Campaign Finance, Election, Ethics and Lobby Laws, Chapters 5-12, 13 and 19. Board activities are arranged by five general functions: general administration; assistance to state public officials candidates, lobbyists, political committees and officeholders; assistance to local governments; education and training; and enforcement. Within these functional areas, the Board develops policy, issues formal opinions, promulgates administrative rules, prescribes procedures and forms, audits campaign finance reports, carries out investigations, conducts hearings and reviews appeals, brings civil actions to assess forfeitures, and related activities. Third quarter expenses reflect the transfer of all Elections Board and Ethics Board expenses from the first half of the year to the Government Accountability Board. Expenditures in the fourth quarter were higher than the third quarter because of payments made for the new Campaign Finance Information System. Another major expense in the fourth quarter was a \$301K payment to DOA through our GSB for February through June SVRS application hosting IT services.
- This appropriation reimburses municipalities for the cost of providing election inspectors and poll workers during the additional hours* that the polling place was open as based upon a previous comparable election [*i.e., the hours between 7:00 a.m. and the polling place starting hour the municipality formerly maintained (for the most recent comparable election held) prior to April 29, 2006 (the effective date of 2005 Wisconsin Act 333)]. For example if a polling place did not open until 9 am prior to the law then they are entitled to reimbursement for all Chief Inspectors and Poll workers working before 9 am on the election day to follow the law as it is now written for conformed polling place hours. There was a single reimbursement that was processed in the third quarter for polling hour reimbursements. Fourth quarter expenditures reflect reimbursements for the February 19, 2008 Primary and the April 1, 2008 Spring General Election.
- This appropriation is for investigations and prosecutions of possible violations of campaign finance, ethics, and lobbying laws. The appropriation is used to reimburse investigators for time and expenses. Since the enactment of 2007 Wisconsin Act 1, the Government Accountability Board has a sum sufficient appropriation for investigation costs. Third and quarter expenses were higher than the fourth quarter expenses, but very minimal.
- This appropriation is for materials and services. This appropriation is used for reimbursement of time and materials to the Government Accountability Board for photocopies and seminar preparations. The spending trends should be level across quarters. However, due to changes in agency financial operation support staffing, payments from this account for agency operations were not made on a consistent basis through the course of the budget year.
- This appropriation collects a \$100 filing fee annually from all PACS, Conduits, Corporations and Political Party committees whose spending totals exceed \$2,500 in a calendar year. Fees collected pay for the support of daily operations. The spending trends should be level across quarters. However, due to changes in agency financial operation support staffing, payments from this account for agency operations were not made on a consistent basis through the course of the budget year. The annual spending reflects the available spending authority.
- This appropriation is for administration of the lobbying law. The appropriation is used for staff, supplies, and maintenance of a database and website to ensure that the registration, licensing, and reporting requirements of the lobbying law are fulfilled and the information is available to the public. Third quarter expenses reflect the transfer of all Elections Board and Ethics Board expenses from the first half of the year to the Government Accountability Board. Expenditures in the third quarter and fourth quarter of each fiscal year on average equal expenditures in the first and second quarter.
- This appropriation is for the Wisconsin Election Campaign Fund. The Board is responsible for the administration of the Wisconsin Election Campaign Fund, which includes the processing of grant applications, distribution of publicly funded grants, and monitoring the use of grant funds provided to eligible candidates. The spending pattern reflects the election cycle. The partisan election which occurs in the first half of the second year of a biennium has the most candidates that are eligible for campaign grants. In the third and fourth quarters only one race, and sometimes two, have candidates that are eligible for a campaign grant. First half of the first year of a biennium and the third and fourth quarters may also have a small number of candidates eligible for a campaign grant.
- This appropriation supports federal aid received under the Help America Vote Act (HAVA) of 2002 for complying with the terms and conditions of HAVA, including the ongoing upkeep, operations and maintenance of Wisconsin's Statewide Voter Registration System (SVRS), the state's single depository for the State's voter data. Wisconsin has over 5.6 million residents. Of this number, 4.3 million voter records are stored in SRVS. Of the number of stored voter records, over 3.4 million are active voters (eligible voters), over 777,000 are inactive (i.e. convicted felons), and over 113,000 files are cancelled (deceased). Third quarter expenses reflect the transfer of all Elections Board and all Ethics Board expenses to the Government Accountability Board. Expenditures in the third quarter and fourth quarter of each fiscal year on average equal expenditures in the first and second quarter.

OFFICE OF THE GOVERNOR

AGENCY SUMMARY

| | Department Expenditure Summary By Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|----------------|----------------|--|-------|-------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$3,305,857.79 | \$3,452,507.29 | \$3,645,344.10 | 37.25 | 37.25 | 37.25 |
| Local Assistance | 3,280,864.28 | 3,427,353.21 | 3,621,021.45 | 37.25 | 37.25 | 37.25 |
| Aids to Ind. & Org. | 24,993.51 | 25,154.08 | 24,322.65 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$3,305,857.79 | \$3,452,507.29 | \$3,645,344.10 | 37.25 | 37.25 | 37.25 |
| Local Assistance | 3,280,864.28 | 3,427,353.21 | 3,621,021.45 | 37.25 | 37.25 | 37.25 |
| Aids to Ind. & Org. | 24,993.51 | 25,154.08 | 24,322.65 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital

Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

OFFICE OF THE GOVERNOR

OVERVIEW

The office is headed by the Governor who serves as the state's chief executive, representing all the people, and who is responsible for safeguarding the public interest. This responsibility includes providing policy direction to state agencies; participating in the legislative process; approving federal plans for aid expenditures, state land purchases, highway and airport construction, and land or building leases for state use; approving of compacts negotiated with Indian gaming authorities; and serving on many statutory councils and boards.

ANALYSIS

Annual general fund expenditures have fluctuated slightly over the three-year review period. Quarter-to-quarter expenditure levels have remained consistent over the review period. A literacy improvement grant is traditionally awarded by the Governor in the fourth quarter of the fiscal year, producing a slight rise in expenditures during that quarter.

OFFICE OF THE GOVERNOR

Agency 525

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-------|-------------------------------------|--------------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|--|--|--|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | GPR | 101 | General program operations | 1,280,860.67 | 700,952.16 | 975,573.94 | 1,246,971.75 | 847,539.60 | 925,338.99 | 1,398,584.01 | 818,915.19 | 972,561.52 | | | |
| 2 | | | 102 | Contingent fund | 1,067.07 | 866.96 | 6,032.80 | 4,429.15 | 123.00 | 7,883.06 | 172.80 | 1,044.00 | 1,037.60 | | | |
| 3 | | | 103 | Membership in national associations | 122,900.00 | - | - | 125,200.00 | - | - | 130,200.00 | (4,300.00) | - | | | |
| 4 | | | 108 | Literacy improvement aids | 16,487.63 | 5,052.96 | 3,452.92 | 8,087.31 | (328.06) | 17,394.83 | 12,063.98 | 3,781.82 | 8,476.85 | | | |
| 5 | | | 201 | General program operations | 104,740.51 | 44,124.72 | 43,745.45 | 118,199.53 | 81,289.79 | 70,378.34 | 148,562.42 | 85,489.86 | 68,754.05 | | | |
| | | | | GPR Total | 1,526,055.88 | 750,996.80 | 1,028,805.11 | 1,502,887.74 | 928,624.33 | 1,020,995.22 | 1,689,583.21 | 904,930.87 | 1,050,830.02 | | | |
| | | | | 100 Total | 1,526,055.88 | 750,996.80 | 1,028,805.11 | 1,502,887.74 | 928,624.33 | 1,020,995.22 | 1,689,583.21 | 904,930.87 | 1,050,830.02 | | | |
| | | | | Grand Total | | | | | | | | | | | | |

DESCRIPTION AND EXPLANATION

- 1 General program operations. Expenditures related to the staff salaries and general program operations of the office of the governor.
- 2 Contingent fund. Expenditures related to contingent expenses including travel and miscellaneous expenses of committees created by executive order.
- 3 Membership in national associations. Expenditures related to the payment of Wisconsin's share of dues and other contributions to such regional and national organizations as the governor directs.
- 4 Literacy improvement aids. Expenditures related to grants provided to support local literacy improvement programs.
- 5 General program operations. Expenditures related to the general program operations of the executive residence.

JUDICIAL COUNCIL

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | Department Position Summary by Funding Source (6) | |
|--------------------------------|---|-------------|--|------|
| | 2006 | 2007 | 2006 | 2007 |
| GENERAL PURPOSE REVENUE | | 2008 | | 2008 |
| State Operations | | \$42,643.43 | 0.00 | 1.00 |
| Local Assistance | | 42,643.43 | 0.00 | 1.00 |
| Aids to Ind. & Org. | | | | |
| FEDERAL REVENUE (1) | | | | |
| State Operations | | \$11,584.00 | | |
| Local Assistance | | 11,584.00 | | |
| Aids to Ind. & Org. | | | | |
| PROGRAM REVENUE (2) | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| SEGREGATED REVENUE (3) | | | | |
| State Operations | | | | |
| Local Assistance | | | | |
| Aids to Ind. & Org. | | | | |
| TOTALS-ANNUAL | | | | |
| State Operations | | \$54,227.43 | 0.00 | 1.00 |
| Local Assistance | | 54,227.43 | 0.00 | 1.00 |
| Aids to Ind. & Org. | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.
 (2) Includes Program Revenue-Service and Program Revenue-Other.
 (3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.
 (4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.
 (5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.
 (6) All positions are State Operations unless otherwise specified.

JUDICIAL COUNCIL

OVERVIEW

The council was restored as an independent agency in 2007 Wisconsin Act 20, separate from the Judicial Commission for the first time since the 1995-97 budget. Act 20 also included position authority for a 1.0 FTE staff attorney position. The new attorney began employment in the last quarter of fiscal year 2007-08.

ANALYSIS

As the council was only recently recreated as a separate agency, there is no historical spending data available. It is also unknown if the council will receive additional federal grants in the future.

JUDICIAL COUNCIL

Agency 670

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | 2007 | | 2008 | | | | | | | | |
|------|-------------|-----------|-------|----------------------------|----------|---------|---------|----------|---------|---------|----------|---------|---------|---|---|---|-----------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | | |
| 1 | 100 | GPR | 101 | General program operations | - | - | - | - | - | - | - | - | - | - | - | - | 34,531.52 |
| | | GPR Total | | | - | - | - | - | - | - | - | - | - | - | - | - | 34,531.52 |
| 2 | | PRF | 140 | Federal aid | - | - | - | - | - | - | - | - | - | - | - | - | 11,584.00 |
| | | PRF Total | | | - | - | - | - | - | - | - | - | - | - | - | - | 11,584.00 |
| | 100 | Total | | | - | - | - | - | - | - | - | - | - | - | - | - | 46,115.52 |
| | Grand Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | 46,115.52 |

DESCRIPTION AND EXPLANATION

- 1 The 1995-97 biennial budget, 1995 Wisconsin Act 27, removed funding for the Judicial Council, including staff positions and reassigned support duties to the Judicial Commission. Because the Judicial Council was not an independent agency in 2006 or 2007, it had no 3rd and 4th quarter spending. The 2007-09 biennial budget, 2007 Wisconsin Act 20, restored the Judicial Council's independence from the Judicial Commission, and reappropriated funding for a full-time Judicial Council Staff Attorney. Upon restoration of its funding, the Judicial Council began the steps to locate and lease office space, and advertise for a staff person. Build out of the new office space was not completed until the 4th quarter of FY08; therefore, office furniture, equipment, and supplies were also purchased at that time. The new Judicial Council attorney began employment in the 4th quarter of FY08.
- 2 The Judicial Council received a grant to fund a study conducted by the National Center for State Courts, which produced a report containing recommendations regarding priorities, planning, and operations of the Council.

DEPARTMENT OF JUSTICE

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|------------------------|---|-----------------|-----------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$34,651,774.73 | \$36,315,813.77 | \$40,474,082.04 | 324.08 | 324.08 | 358.08 |
| Local Assistance | 31,471,574.73 | 33,385,613.77 | 37,543,882.04 | 324.08 | 324.08 | 358.08 |
| Aids to Ind. & Org. | 1,922,200.00 | 1,672,200.00 | 1,672,200.00 | | | |
| | 1,258,000.00 | 1,258,000.00 | 1,258,000.00 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$12,904,428.67 | \$13,849,650.32 | \$13,688,997.09 | 25.25 | 30.85 | 32.35 |
| Local Assistance | 5,036,283.06 | 5,691,576.48 | 5,476,549.54 | 21.75 | 26.85 | 28.35 |
| Aids to Ind. & Org. | 6,852,240.71 | 7,008,471.57 | 7,237,231.93 | 3.50 | 4.00 | 4.00 |
| | 1,015,904.90 | 1,149,602.27 | 975,215.62 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$40,140,037.66 | \$39,516,179.82 | \$41,330,634.56 | 183.65 | 183.31 | 183.81 |
| Local Assistance | 27,206,643.00 | 26,676,002.59 | 26,795,117.23 | 183.15 | 182.81 | 183.81 |
| Aids to Ind. & Org. | 12,444,594.66 | 12,351,377.23 | 13,803,717.33 | 0.50 | 0.50 | |
| | 488,800.00 | 488,800.00 | 731,800.00 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$325,000.00 | \$347,100.00 | \$352,200.00 | 2.75 | 2.75 | 2.75 |
| Local Assistance | 325,000.00 | 347,100.00 | 352,200.00 | 2.75 | 2.75 | 2.75 |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$88,021,241.06 | \$90,028,743.91 | \$95,845,913.69 | 535.73 | 540.99 | 576.99 |
| Local Assistance | 64,039,500.79 | 66,100,292.84 | 70,167,748.81 | 531.73 | 536.49 | 572.99 |
| Aids to Ind. & Org. | 21,219,035.37 | 21,032,048.80 | 22,713,149.26 | 4.00 | 4.50 | 4.00 |
| | 2,762,704.90 | 2,896,402.27 | 2,965,015.62 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF JUSTICE

OVERVIEW

The department, headed by the Attorney General, provides legal, criminal investigatory and other law enforcement services for the state, as well as services to the victims of crime. To achieve these priorities, the department has four divisions and an office: (a) Legal Services; (b) Law Enforcement Services; (c) Criminal Investigation; (d) Management Services; and (e) the Office of Crime Victim Services.

The 2003-05 biennial budget folded the Division of Narcotics Enforcement into the Division of Criminal Investigation. The 2005-07 budget included a reduction of 16.45 FTE GPR positions, mainly from general program operations appropriations. The largest increase in positions for fiscal year 2007-08 was the addition of 31.0 FTE positions for DNA analysis in the state crime labs. Other position increases approved in the 2007-09 budget were in the Division of Criminal Investigation for investigating Internet crimes against children; Division of Legal Services for sexual predator commitment and reevaluation proceedings; and additions to the Medicaid Fraud Control Unit.

ANALYSIS

First half spending dropped as a percentage of total spending in fiscal year 2007-08 compared to the previous two years. General program revenue spending increased 11.45 percent in fiscal year 2007-08 over fiscal year 2006-07, mainly due to the additional positions added to the crime labs for DNA analysis. Program revenue spending increased 9.11 percent, program revenue-service spending decreased 0.80 percent, federal spending decreased 1.16 percent and segregated funding increased 1.46 percent in fiscal year 2007-08 over fiscal year 2006-07. Funding for reimbursement for forensic examinations changed from PR to GPR in the 2007-09 budget.

DEPARTMENT OF JUSTICE

Agency 455

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-----------|---------------|--------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|--|--|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | GPR | 101 | 6,012,731.01 | 2,856,007.47 | 3,286,913.52 | 6,045,502.81 | 3,673,884.05 | 3,363,613.14 | 6,322,961.11 | 3,571,692.38 | 3,789,546.51 | | | |
| 2 | | | 102 | 226,433.09 | 80,870.84 | 373,850.45 | 626,078.99 | 35,985.31 | 143,635.70 | 651,867.09 | (16,433.61) | 91,224.41 | | | |
| 3 | | | 104 | 425,116.80 | 292,371.65 | 107,611.55 | 486,160.22 | 210,316.79 | 128,622.99 | 472,681.23 | 192,051.29 | 230,367.48 | | | |
| 4 | | | 201 | 6,633,607.67 | 2,533,050.07 | 2,710,842.26 | 6,488,503.64 | 3,473,929.83 | 2,842,466.53 | 8,456,137.66 | 4,006,265.17 | 3,644,597.17 | | | |
| 5 | | | 202 | 23,950.01 | 996.19 | 52,222.15 | 20,731.88 | - | 36,281.89 | 4,849.34 | (1,542.39) | (3,869.13) | | | |
| 6 | | | 206 | 274,228.48 | (2,129.09) | 9,600.61 | - | - | - | - | - | - | | | |
| 7 | | | 214 | - | - | 500,000.00 | 250,000.00 | - | - | - | 250,000.00 | - | | | |
| 8 | | | 301 | 2,605,896.45 | 917,663.55 | 1,049,840.00 | 2,334,567.17 | 1,136,061.46 | 1,289,971.37 | 2,230,510.05 | 1,446,052.46 | 1,300,823.49 | | | |
| 9 | | | 501 | 477,119.94 | 254,673.46 | 268,106.60 | 513,990.75 | 286,236.93 | 249,072.42 | 527,746.54 | 292,564.73 | 287,388.73 | | | |
| 10 | | | 502 | 1,257,074.00 | 926.00 | - | 1,257,043.61 | 956.39 | - | 1,256,462.20 | 1,537.80 | - | | | |
| 11 | | | 503 | - | 1,422,200.00 | - | - | 1,422,200.00 | - | - | 1,422,200.00 | - | | | |
| 12 | | | 504 | 17,936,157.45 | 8,356,630.14 | 8,358,987.14 | 18,022,579.07 | 10,239,570.66 | 8,053,664.04 | 19,939,430.03 | 11,180,354.83 | 9,354,297.18 | | | |
| 13 | | | PR Total | (4,300.05) | 1,631.80 | 50,350.00 | 1,259.20 | - | 81,345.10 | 994.00 | 569.08 | 142,515.32 | | | |
| 14 | | | 121 | 157,274.20 | 145,478.80 | (24,566.29) | 165,085.91 | - | 139,406.87 | - | 97,647.89 | - | | | |
| 15 | | | 221 | 324,711.84 | 123,967.43 | 235,504.91 | 403,524.90 | 98,633.92 | 196,611.40 | 411,119.69 | 93,916.69 | 203,551.93 | | | |
| 16 | | | 222 | 59,815.74 | 29,617.46 | 33,366.80 | 64,456.42 | 33,910.22 | 34,133.36 | 70,917.58 | 37,331.48 | 45,850.94 | | | |
| 17 | | | 223 | 63,945.25 | 36,391.16 | 39,663.59 | 53,592.36 | 33,382.10 | 61,225.54 | 60,402.54 | 31,846.88 | 67,650.58 | | | |
| 18 | | | 228 | 1,953,065.27 | 566,644.31 | 502,492.57 | 1,119,524.07 | 408,239.58 | 560,989.63 | 1,117,511.37 | 366,017.48 | 339,067.02 | | | |
| 19 | | | 231 | 993,941.00 | 2,147,891.93 | 1,385,230.59 | 749,104.88 | 1,941,872.06 | 1,706,213.47 | 586,222.89 | 369,280.08 | 4,193,897.76 | | | |
| 20 | | | 232 | 1,398,386.51 | 797,027.54 | 1,005,816.11 | 1,678,031.36 | 881,213.68 | 843,058.86 | 1,380,313.46 | 751,639.24 | 1,455,022.55 | | | |
| 21 | | | 234 | 211,614.61 | 108,514.45 | 106,483.09 | 219,124.02 | 115,978.43 | 99,056.78 | 222,922.54 | 115,196.61 | 92,378.94 | | | |
| 22 | | | 236 | 2,443,680.66 | 884,636.50 | 588,028.38 | 2,604,028.68 | 820,581.29 | 1,148,809.80 | 2,686,596.55 | 1,033,509.30 | 1,180,409.21 | | | |
| 23 | | | 237 | 106,954.38 | 55,200.37 | 201,945.25 | 251,290.78 | 67,747.28 | 44,808.52 | 197,704.01 | 18,513.10 | 147,882.89 | | | |
| 24 | | | 321 | 529,082.10 | 266,604.09 | 1,406,978.78 | 332,491.36 | 97,934.92 | 88,985.22 | 328,626.99 | 296,036.40 | 125,669.52 | | | |
| 25 | | | 531 | 56,000.00 | 1,631,440.00 | - | - | 1,669,917.00 | 25,370.00 | - | 1,690,018.00 | - | | | |
| 26 | | | 532 | 13,340.42 | 5,959.37 | 2,518,491.35 | 8,252.28 | 37,351.48 | 2,520,996.06 | 9,241.49 | 306,462.50 | 2,866,295.61 | | | |
| 27 | | | 533 | 26,973.48 | 12,577.87 | 15,448.65 | 29,637.33 | 14,857.82 | 12,204.85 | 32,464.58 | 14,873.29 | 11,762.13 | | | |
| 28 | | | 534 | - | - | (8,972.12) | 16,981.59 | 7,983.78 | 4,587.77 | 18,739.88 | 11,622.44 | (30,362.32) | | | |
| 29 | | | 535 | 35,535.88 | (21.91) | (8,972.12) | 7,696,385.14 | 6,229,603.56 | 7,567,803.23 | 7,133,777.57 | 5,166,954.22 | 11,152,118.12 | | | |
| 30 | | | PRF Total | 8,370,021.29 | 6,813,561.17 | 8,066,261.62 | 16,981.59 | 6,229,603.56 | 7,567,803.23 | 421,744.68 | 253,379.15 | 292,190.60 | | | |
| 31 | | | 141 | 380,666.20 | 201,049.17 | 233,701.60 | 408,837.94 | 249,608.54 | 267,301.04 | 2,078,703.32 | 787,243.04 | 1,066,929.39 | | | |
| 32 | | | 348 | 1,611,996.38 | 1,102,224.48 | 939,122.95 | 1,650,655.44 | 1,166,034.86 | 1,355,489.18 | 2,078,703.32 | 61,897.29 | 48,105.55 | | | |
| 33 | | | 541 | 103,340.20 | 60,091.77 | 19,009.80 | 234,891.16 | 64,201.00 | (102,958.68) | 116,571.91 | - | - | | | |
| 34 | | | 542 | 234,834.47 | 649,688.62 | 131,381.81 | 572,424.62 | 201,767.99 | 375,409.66 | 527,594.82 | 324,649.27 | 122,971.53 | | | |
| 35 | | | 543 | 2,795,760.81 | 1,702,443.38 | 2,354,036.52 | 3,050,986.24 | 1,698,537.44 | 2,258,947.89 | 3,186,825.37 | 1,776,411.52 | 2,273,995.04 | | | |
| 36 | | | PRF Total | 166,190.67 | 135,546.66 | 93,343.18 | 236,476.44 | 81,269.16 | 79,970.40 | 215,396.59 | 91,919.38 | 42,468.64 | | | |
| 37 | | | 132 | 5,292,788.73 | 3,851,044.08 | 3,760,595.86 | 6,154,071.84 | 3,461,418.99 | 4,234,159.49 | 6,546,836.69 | 3,295,499.65 | 3,846,660.75 | | | |
| 38 | | | 133 | 242,007.28 | 125,687.91 | 95,670.68 | 272,096.94 | 134,149.89 | 62,510.08 | 268,160.51 | 169,546.99 | 92,337.85 | | | |
| 39 | | | 224 | 487,262.30 | 186,157.10 | 140,989.26 | 519,792.99 | 191,202.31 | 84,558.70 | 534,498.74 | 126,566.85 | 165,331.62 | | | |
| 40 | | | 225 | 273,595.34 | 192,763.45 | 261,841.21 | 619,987.58 | 242,183.01 | 174,129.41 | 531,349.79 | 149,815.68 | 280,434.53 | | | |
| 41 | | | 226 | 848,600.00 | - | - | 822,159.00 | - | 26,441.00 | - | - | - | | | |
| 42 | | | 227 | 550,000.00 | - | - | 550,000.00 | - | - | - | - | - | | | |
| 43 | | | 228 | 700,000.00 | - | - | 700,000.00 | - | - | - | - | - | | | |
| 44 | | | 229 | 4,225,127.73 | 1,895,103.68 | 1,562,520.24 | 4,333,956.08 | 1,951,759.17 | 1,860,642.68 | 4,825,280.77 | 1,630,360.14 | 1,865,490.60 | | | |
| 45 | | | 233 | 565,191.78 | 199,582.36 | 54,803.18 | 505,638.67 | 451,413.93 | 288,034.45 | 407,022.49 | 179,179.20 | 258,231.74 | | | |
| 46 | | | 235 | 892,155.84 | 377,165.23 | 406,978.93 | 974,969.29 | 401,782.87 | 351,647.84 | 816,490.42 | 550,779.30 | 346,130.28 | | | |
| 47 | | | 238 | 37,250.31 | 18,537.89 | 30,211.80 | 41,777.41 | 24,602.12 | 25,620.47 | 42,758.94 | 24,542.35 | 28,098.71 | | | |
| 48 | | | 240 | 1,181.89 | 2,533.99 | 7,445.16 | 21,913.79 | 10,075.82 | 5,510.39 | - | - | - | | | |

DEPARTMENT OF JUSTICE

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|-------------|-------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|--|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 47 | | 263 | | 708,400.00 | - | - | 708,400.00 | - | - | 707,701.00 | 699.00 | - | - | | |
| 48 | | 537 | | 50,214.68 | 363,079.88 | 24,434.48 | 53,434.82 | 213,039.27 | 24,857.91 | 62,736.14 | 226,655.63 | 34,886.38 | - | | |
| 49 | | 538 | | 487,788.43 | 995.24 | 16.33 | 478,800.00 | 10,000.00 | - | 488,600.00 | 200.00 | - | - | | |
| 50 | | 539 | | - | 880,001.15 | 5,298.85 | - | 885,300.00 | - | - | 885,300.00 | - | - | | |
| | | PRS Total | | 10,068,775.58 | 4,241,607.88 | 2,589,810.12 | 10,602,926.57 | 4,515,508.39 | 2,903,952.93 | 9,613,198.80 | 5,193,644.14 | 3,070,941.71 | - | | |
| 51 | | 100 Total | | 41,667,743.05 | 23,262,843.27 | 22,765,654.74 | 42,475,962.62 | 24,446,101.60 | 22,759,579.69 | 43,293,243.09 | 24,836,452.84 | 27,424,017.76 | - | | |
| | | 521 | 1261 | 168,517.94 | 70,139.46 | 86,342.60 | 161,894.51 | 87,732.15 | 97,473.34 | 171,775.51 | 92,571.33 | 87,853.16 | - | | |
| | | 521 Total | | 168,517.94 | 70,139.46 | 86,342.60 | 161,894.51 | 87,732.15 | 97,473.34 | 171,775.51 | 92,571.33 | 87,853.16 | - | | |
| | | Grand Total | | 41,836,260.99 | 23,332,982.73 | 22,851,997.34 | 42,637,857.13 | 24,533,833.75 | 22,857,053.03 | 43,405,018.60 | 24,929,024.17 | 27,511,870.92 | - | | |

DESCRIPTION AND EXPLANATION

- Legal Services Operations—Typical, rather consistent expenditure pattern for a large appropriation.
- Special Counsel—Payments are dependent on when invoices, contract amendments, etc. submitted to DOJ by Governor's Office.
- Case-related Expenses—Generally, reflects case-specific activities and timing of experts' submitting invoices. FY08 fourth quarter reflects transfer of some FY09 budget into FY08 to cover additional case costs.
- Law Enforcement Services Operations—FY07 and FY08 generally reflect the need to use GPR earlier in the fiscal year, and the availability of PR by the third and fourth quarters.
- Reimbursements for Jail Officer Training—Generally reflects timing of invoice submittal by law enforcement organizations. In FY08, fewer reimbursement claims submitted.
- TIME System GPR—GPR replaced by Penalty Surcharge in 2005-07 budget. (See #38)
- Grants to City of Milwaukee for policing activities. Timing of expenditure in each fiscal year coincides with receipt of the required plan from Milwaukee.
- Management Services Operations—Typical pattern of fairly consistent quarterly expenditures.
- Crime Victim Services Operations—Typical pattern of fairly consistent quarterly expenditures.
- GPR funding to compensate crime victims and witnesses—GPR funding spent early each fiscal year, primarily because the receipt of FED funding has increasingly been delayed well into each fiscal year. (See #33 and #49)
- GPR funding to reimburse counties for services to victims and witnesses—Reimbursements are processed twice annually. GPR budget is used entirely in making the first payment, which occurs in the third quarter. (See #26 and #50)
- GPR funding for sexual assault forensic exams—Program enacted in 2005-07 budget, initially using Crime Lab & Drug Law Enforcement fees, and shifted to GPR funding in the 2007-09 budget. Payments depend on the timing of submittals for processing. (See #26)
- Restitution for consumers—Payment pattern dependent on case-specific activity, which varies from year to year.
- Cost Recovery—Expenditures dependent on case-specific activity, including eligible costs, courts awarding costs, etc.
- Crime Lab DNA Surcharge expenditures—Pattern reflects timing of large lab supply purchases.
- Indian gaming funding for DCI—Typical pattern reflecting positions filled throughout the year.
- Racing funding for DCI—For FY08, fourth quarter reflects the transfer of costs to this appropriation due to needed corrections.
- TIME System User Fees—Typical pattern, reflecting timing of charges for telecommunications lines, equipment and related expenses.
- Local law enforcement training costs—Payments are processed after local law enforcement agencies and training-related vendors submit claims, and those claims are approved for processing. Also, State law enforcement training costs and related DOJ operations—Payments are processed when state law enforcement agencies and training-related vendors submit claims, and those claims are approved for processing. Also, fourth quarter expenditures increased for the Training and Standards Bureau, when vacant positions were filled in FY08.
- Handgun hotline operations—Typical pattern reflecting filled positions and stable costs.
- Criminal History Records system and related DOJ operations—FY08 reflects stable staffing and related program costs.
- Penalty Surcharge funding for crime lab supplies and equipment—Pattern dependent on timing of equipment replacement needs, larger supply purchases, etc.
- Gifts, grants, proceeds, etc.—Spending pattern reflects timing of receiving funds from discretionary settlements, lab kits and numerous other PR categories, and timing of DOA approval to spend these types of funds.
- Grants to providers of services to sexual assault victims—Consistent spending pattern reflective of a grant review and approval program.
- Victim surcharge—PR source of funds to reimburse counties for services to victims and witnesses. Reimbursement payments processed twice annually, with the vast majority of PR used in the second payment, occurring in the fourth quarter. (See #11 and #50)
- Victim compensation services—Typical, stable spending pattern for a program funding one position.
- Victim restitution—Appropriation newly authorized in 2007-09 budget. Spending pattern reflects timing of revenue availability and DOA approval to spend it.
- Inmate payments for victims—Pattern reflects corrections to spending earlier in FY08, when other, more appropriate funds became available for certain operating expenses.
- Federal Medicaid Fraud funding—Typical, even expenditure pattern for stable, fully-staffed program.
- Various federal grants—Expenditure pattern depends entirely on timing of federal awards, related start-up of grant programs, etc.
- Federal indirect—Federal funds received for administrative costs of administering federal grants, spent for staff dedicated to this source, and as needed for other operating and occasional special costs.
- Federal funding for crime victim compensation—Typically spent very soon after receiving each fiscal year's award. Variation in expenditure pattern reflects unpredictability of when the awards are received each year. (See #10 and #49)
- Federal funding for services and programs to assist victims of crime—Pattern reflects review of applications and award of funds to sub-grantees, and timing of key events in that process.
- Federal Children's Justice Act and related funding—Pattern reflects timing of awarding sub-grants, and related expenditures.
- DNR funding for legal services—Pattern reflects insufficiency of recent contracts to cover full year's expenditures for legal services staff assigned to this responsibility area, and need to shift costs in fourth quarter to other, appropriate sources.

DEPARTMENT OF JUSTICE

- 37 Payments from state agencies for legal services—Pattern relatively consistent, allowing for some movement of personnel within Legal Services.
- 38 Penalty Surcharge funding for TIME System—Pattern reflects some staff turnover, and the fact that IT spending varies depending on the equipment/services needed at a given time in the fiscal year.
- 39 Penalty Surcharge funding for drug law enforcement grants—Payments are processed in the first or second quarter once grant award decisions are made each year.
- 40 Indian gaming funding for grants to certain counties—Payments are processed in the first or second quarter once grant award decisions are made each year.
- 41 Indian gaming funding for grants to certain tribes—Payments are processed once grant award decisions are made each year.
- 42 \$8 fee funding for drug prosecution, crime lab, and drug enforcement staff—Pattern reflects relatively consistent expenditures throughout the fiscal year for stable programs.
- 43 Law enforcement sub-grants from other agencies—Pattern dependent on timing of availability and expenditure of funding from other agencies, usually OJA.
- 44 Penalty Surcharge funding for DCI—Pattern reflects relatively consistent expenditures throughout the fiscal year for stable programs.
- 45 Indian Gaming funding to administer various tribal-related grant programs—Very consistent expenditure pattern for small administrative and related appropriation.
- 46 \$8 fee funding for sexual assault forensic exams—Program begun in 2005-07 budget with funding from this PR source, shifted to GPR in 2007-09 budget. Expenditure pattern reflects program start-up, and timing of receipt of payable claims. (See #12)
- 47 Indian gaming funding for grants to counties and tribes—Funds are awarded in the second quarter of each fiscal year, once allocations have been calculated.
- 48 Sub-grants for victim services—Expenditure pattern primarily reflects timing and amount of sub-grant from OJA for county victim/witness services reimbursements.
- 49 Victim/witness Surcharge funding to compensate crime victims—Compensation payments from this source are typically made in the first quarter as soon as spending authority is provided. (See #10 and #33)
- 50 Penalty surcharge funding to reimburse county victim/witness assistance costs—One of four funding sources used to make the first of two annual reimbursement payments to counties, consistently in the third quarter of each fiscal year. (See #11 and #26)
- 51 Lottery funding for DCI gaming staff—Consistent expenditure pattern reflects stable program, fully-staffed.

LEGISLATURE

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|------------------------|---|-----------------|-----------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$60,050,641.84 | \$62,136,772.85 | \$63,774,370.04 | 769.17 | 769.17 | 768.17 |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | 60,050,641.84 | 62,136,772.85 | 63,774,370.04 | 769.17 | 769.17 | 768.17 |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$1,292,065.47 | \$1,235,217.84 | \$1,271,618.03 | 19.80 | 19.80 | 19.80 |
| Local Assistance | 1,292,065.47 | 1,235,217.84 | 1,271,618.03 | 19.80 | 19.80 | 19.80 |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$61,342,707.31 | \$63,371,990.69 | \$65,045,988.07 | 788.97 | 788.97 | 787.97 |
| Local Assistance | 61,342,707.31 | 63,371,990.69 | 65,045,988.07 | 788.97 | 788.97 | 787.97 |
| Aids to Ind. & Org. | | | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

LEGISLATURE

OVERVIEW

The Legislature consists of a bicameral body made up of the Senate with 33 members, the Assembly with 99 members, service agencies created by the Legislature and staff employed by each house. The Legislature's main responsibility is to make policy by enacting state laws. The service agencies assist by performing fiscal analysis, research, bill drafting, auditing, statute editing and information technology functions.

The Revisor of Statutes Bureau was eliminated on December 31, 2007, and the duties of the bureau associated with the Wisconsin Statutes, Administrative Code and the Wisconsin Administrative Register were transferred to the Legislative Reference Bureau in 2007 Wisconsin Act 20.

ANALYSIS

Annual general fund expenditures have increased consistently over the three-year review period. Increases have been attributed to the awarding of general wage increases in the second half of each calendar year.

Additionally, as noted in the program activities table, for fiscal year 2005-06, the Assembly and Senate had a number of position vacancies in the first six months of the fiscal year which were filled in the second six months. In fiscal year 2006-07, expenditures were higher due to fully staffing the Assembly and Senate during the beginning of the legislative session and during biennial budget period.

Program revenue expenditures in the Legislature relate largely to the Legislative Audit Bureau's reimbursable audits appropriation and vary based on audit activity. The bureau completes objective audits of various state agency operations to ensure that transactions have been completed in a legal and appropriate manner, and to determine if the operations are in accordance with the policies of the Legislature and the Governor.

LEGISLATURE

Agency 765

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|-------------|---------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|---------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | 9,315,615.91 | 5,516,412.46 | 7,596,368.92 | 8,822,595.78 | 6,069,127.10 | 7,493,820.59 | 9,745,501.82 | 5,697,827.27 | 7,720,581.39 | | |
| 2 | 103 | GPR | 5,648,056.90 | 3,491,242.75 | 4,892,356.80 | 5,482,782.42 | 4,066,657.54 | 4,997,324.30 | 6,430,686.46 | 3,964,887.10 | 5,043,333.18 | | |
| 3 | 104 | GPR | 1,809,783.16 | 928,928.64 | 577,292.74 | 2,019,627.04 | 1,235,358.51 | 851,451.06 | 2,181,495.90 | 1,168,676.50 | 739,943.26 | | |
| 4 | 201 | GPR | 30,808.90 | 26,065.05 | (32.95) | - | - | - | - | - | - | | |
| 5 | 301 | GPR | 282,863.80 | 176,250.10 | 254,930.16 | 361,592.56 | 194,616.64 | 205,178.49 | 317,459.03 | 118,198.88 | 118,555.09 | | |
| 6 | 302 | GPR | 1,788,402.19 | 1,215,405.41 | 1,977,170.12 | 2,179,264.11 | 1,318,897.07 | 1,528,965.41 | 2,318,914.24 | 1,394,620.24 | 1,744,866.60 | | |
| 7 | 303 | GPR | 2,289,831.60 | 1,266,351.27 | 1,192,047.70 | 2,510,480.44 | 1,424,624.31 | 1,227,238.54 | 2,374,864.98 | 1,341,655.95 | 1,158,206.91 | | |
| 8 | 304 | GPR | 1,404,838.98 | 788,917.08 | 1,017,287.79 | 1,441,454.60 | 897,571.29 | 1,001,137.60 | 1,440,648.59 | 792,904.15 | 977,425.10 | | |
| 9 | 305 | GPR | 1,386,359.47 | 785,383.91 | 994,921.31 | 1,445,049.88 | 884,659.98 | 1,033,949.15 | 1,530,251.14 | 855,440.96 | 1,108,517.73 | | |
| 10 | 308 | GPR | 129,907.09 | 7,240.81 | - | - | 137,177.50 | - | - | - | 193,746.00 | | |
| | 311 | GPR | 1,376,880.91 | 861,668.89 | 1,021,283.98 | 1,418,386.23 | 846,403.75 | 1,041,380.96 | 1,431,529.53 | 838,016.84 | 1,025,615.20 | | |
| | 501 | GPR | 422,599.54 | - | (422,599.54) | 25,681,233.06 | 17,075,093.69 | 19,380,446.10 | 27,771,351.69 | 16,172,227.89 | 19,830,790.46 | | |
| | | GPR Total | 25,885,748.45 | 15,063,866.37 | 19,101,027.02 | 25,681,233.06 | 17,075,093.69 | 19,380,446.10 | 27,771,351.69 | 16,172,227.89 | 19,830,790.46 | | |
| | | PR | 4,000.00 | - | 4,366.26 | - | - | - | - | - | 1,636.28 | | |
| | | PR Total | 4,000.00 | - | 4,366.26 | - | - | - | - | - | 1,636.28 | | |
| | | PRS | 653,604.86 | 295,698.03 | 334,396.32 | 597,941.80 | 336,828.49 | 300,447.55 | 599,548.72 | 325,136.08 | 345,296.95 | | |
| | | PRS Total | 653,604.86 | 295,698.03 | 334,396.32 | 597,941.80 | 336,828.49 | 300,447.55 | 599,548.72 | 325,136.08 | 345,296.95 | | |
| | | 100 Total | 26,543,353.31 | 15,359,564.40 | 19,439,789.60 | 26,279,174.86 | 17,411,922.18 | 19,680,893.65 | 28,370,900.41 | 16,497,363.97 | 20,177,723.69 | | |
| | | Grand Total | 26,543,353.31 | 15,359,564.40 | 19,439,789.60 | 26,279,174.86 | 17,411,922.18 | 19,680,893.65 | 28,370,900.41 | 16,497,363.97 | 20,177,723.69 | | |

DESCRIPTION AND EXPLANATION

- In reviewing the Assembly's third and fourth quarter expenditures for FY 2006, FY 2007, and FY 2008, over the previous two quarters for each fiscal year, expenditures were higher in the first two quarters. Factors which contributed to these increases in spending for each of the fiscal years were essentially the same. For FY 06, the Assembly had a number of position vacancies in the first six months of the fiscal year which were filled in the second six months. For FY 07, expenditures were higher due to fully staffing the Assembly during the beginning of the legislative session and during biennial budget period. FY 08 is similar to FY 06 due to the Assembly instituting a hiring freeze during the last six months. Additionally, for all three fiscal years, expenditures were higher in the third and fourth quarters because of higher salary/fringe costs resulting from approved cost-of-living adjustments.
- In reviewing the Senate's third and fourth quarter expenditures for FY 2006, FY 2007, and FY 2008, over the previous two quarters for each fiscal year, expenditures were higher in the last two quarters. This pattern is typical for the legislative schedule. Spending over the first two quarters of odd-numbered fiscal years is lower in the Senate due to increased numbers of vacant positions during this time period, the increased numbers of staff who are on leaves of absence, and decreased spending on office supplies and services. For even-numbered fiscal years, spending over the last two quarters is higher in the Senate due to increased spending on office supplies and services resulting from legislative activity, approved salary adjustments, and the filling of position vacancies that developed during the state budget process.
- In reviewing the Auditor's third and fourth quarter expenditures for FY 06 and FY 07, expenditures were higher in the last two quarters. The Bureau's salary and fringe costs were higher because of approved cost-of-living adjustments and staffing due to the biennial budget period. For FY 08, the third and fourth quarter expenditures are lower than the first half. This was due to the legislature eliminating the Auditor of Statutes Bureau and transferring all of its duties to the Legislative Reference Bureau.
- Historically, the Legislative Reference Bureau's expenditures are higher in the third and fourth quarters of each fiscal year. This reflects the bureau's staffing and workflow required by the legislature's biennial session schedule. Expenditures for each year reflect that the legislature usually grants annual cost-of-living adjustments to salaries. In FY 08, the LRB regained office and library space included in the original lease for its current location that the bureau had temporarily forfeited to pay for the initial build-out of the space. Recovery of that space returns the bureau to the amount of floor space contained in the original lease. Also in FY 08, the legislature eliminated the Auditor of Statutes Bureau and transferred all of its duties and functions to the LRB. To accomplish the transfer, the LRB added three employees to its payroll.
- The Legislative Audit Bureau is a non-partisan legislative service agency created to assist the Legislature in maintaining effective oversight of state operations. The Bureau conducts objective audits and evaluations of state agency operations to ensure financial transactions have been made in a legal and proper manner and to determine whether programs are administered effectively, efficiently, and in accordance with the policies of the Legislature and the Governor. The results of these evaluations are provided to the Legislature, along with recommendations for improvements in agency operations. The Bureau's third and fourth quarter general purpose revenue expenditures for FY's 2005-06, 2006-07, and 2007-08 are higher than expenditures for the first two quarters. This is largely because, in each fiscal year, the Bureau held positions vacant in the first six months of the fiscal year, which were then filled in the second six months. Additionally, third and fourth quarter expenditures in each year were higher than in the first six months because of increased rent and increased salary and fringe benefit costs resulting from approved cost-of-living adjustments.
- In reviewing the Legislative Fiscal Bureau's third and fourth quarter expenditures for FY 2006, FY 2007, and FY 2008, over the previous two quarters for each fiscal year, expenditures were higher in the last two quarters. Factors which contributed to these increases in spending for each of the fiscal years were essentially the same. For FY 06, the Bureau had a number of position vacancies in the first six months of the fiscal year which were filled in the second six months. For FY 07, expenditures were higher due to fully staffing the Bureau during the biennial budget period. FY 08 is similar to FY 06 due to position vacancies following a biennial budget process. Additionally, for all three fiscal years, expenditures were higher in the third and fourth quarters because of higher salary/fringe costs resulting from approved cost-of-living adjustments.
- In reviewing the Legislative Council's third and fourth quarter expenditures for FY 2006, FY 2007, and FY 2008, over the previous two quarters for each fiscal year, expenditures were higher in the last two quarters. Factors which contributed to these increases in spending for each of the fiscal years included increases in lease payments for office space and higher salary/fringe costs resulting from approved cost-of-living adjustments. Additionally, payments for the retirement prior service cost were collected in the fourth quarter of each fiscal year.
- Dues for membership in national associations have been paid on a reduced and prorated basis during these three fiscal years. Payments were made after lapse amounts were established.
- In reviewing the Legislative Technology Services Bureau's third and fourth quarter expenditures for FY 2006, FY 2007, and FY 2008, FY 2007 and FY 2008 fourth quarter expenditures were higher than FY 2006 or FY 2008 fourth quarter expenditures due to the directed move from privately owned space to a state owned facility in fourth quarter 2007. This move not only increased rent, but additional miscellaneous moving expenses were incurred. In FY 2008, expenditures have returned closer to FY 2006 levels, despite significantly increased rental costs for less space, because IT staff have left primarily for better paying jobs. Additionally, for all three fiscal years, expenditures were higher in the third and fourth quarters because of higher salary/fringe costs resulting from approved cost-of-living adjustments.

LEGISLATURE

- 10 The Legislative Audit Bureau's Financial Audit Division conducts the annual financial audit of the State's general purpose financial statements and prepares the single audit report of the State of Wisconsin to meet federal requirements in auditing grants provided to the State. By statute, the Bureau may charge for the reasonable cost of auditing services which are performed. Revenues generated fund the Bureau's program revenue appropriation. Except for FY 2005-06, the expenditure trends for the Bureau's program revenue appropriation are similar to those described for the general purpose revenue appropriation.

OFFICE OF THE LIEUTENANT GOVERNOR

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|--------------|--------------|--|------|------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$385,762.78 | \$369,198.61 | \$392,844.66 | 4.00 | 4.00 | 4.00 |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | 385,762.78 | 369,198.61 | 392,844.66 | 4.00 | 4.00 | 4.00 |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$385,762.78 | \$369,198.61 | \$392,844.66 | 4.00 | 4.00 | 4.00 |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | 385,762.78 | 369,198.61 | 392,844.66 | 4.00 | 4.00 | 4.00 |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

OFFICE OF THE LIEUTENANT GOVERNOR

OVERVIEW

The office is headed by the Lieutenant Governor, the second ranking officer in the state. Upon the Governor's death, resignation or removal from office, the Lieutenant Governor shall become the Governor for the balance of the unexpired term. The Lieutenant Governor may be designated by the Governor as his or her representative on any statutory commission, board or committee on which the Governor is entitled to membership. The Governor may designate the Lieutenant Governor to coordinate state services and programs. The office is entirely GPR-funded and houses 4.00 FTE GPR positions.

ANALYSIS

Annual general fund expenditures have remained fairly stable over the three-year review period. Expenditures relate to general program operations support for the agency. Quarter-to-quarter spending fluctuates based on staffing levels.

OFFICE OF THE LIEUTENANT GOVERNOR

| Agency 540 | | 2006 | | | | 2007 | | | | 2008 | | | |
|------------|------|----------|---------|----------------------------|------------|-----------|------------|------------|------------|------------|------------|------------|-----------|
| | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| Item | Fund | Source | Appr. | Appropriation Title | | | | | | | | | |
| 1 | 100 | GPR | 101 | General program operations | 169,813.19 | 97,939.89 | 118,009.70 | 158,697.68 | 110,382.61 | 100,118.32 | 185,293.05 | 108,102.91 | 99,448.70 |
| | | | | | 169,813.19 | 97,939.89 | 118,009.70 | 158,697.68 | 110,382.61 | 100,118.32 | 185,293.05 | 108,102.91 | 99,448.70 |
| | | | | 100 Total | 169,813.19 | 97,939.89 | 118,009.70 | 158,697.68 | 110,382.61 | 100,118.32 | 185,293.05 | 108,102.91 | 99,448.70 |
| | | | | Grand Total | 169,813.19 | 97,939.89 | 118,009.70 | 158,697.68 | 110,382.61 | 100,118.32 | 185,293.05 | 108,102.91 | 99,448.70 |

DESCRIPTION AND EXPLANATION
 1 General Program Operations. Expenditure patterns have been consistent between quarters and are related to the salaries and general operations of the office of the lieutenant governor.

DEPARTMENT OF MILITARY AFFAIRS

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|-----------------|-----------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | | | | | | |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$18,544,232.96 | \$19,368,481.04 | \$22,033,868.04 | 90.85 | 88.82 | 88.82 |
| Local Assistance | 12,440,240.25 | 12,899,718.78 | 14,024,332.14 | 90.85 | 88.82 | 88.82 |
| Aids to Ind. & Org. | 2,491,402.81 | 2,273,715.86 | 4,248,304.59 | | | |
| | 3,612,589.90 | 4,195,046.40 | 3,761,231.31 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$36,278,529.33 | \$35,510,659.48 | \$54,547,836.73 | 244.96 | 243.35 | 243.35 |
| Local Assistance | 28,812,036.85 | 29,808,022.52 | 39,449,598.64 | 244.96 | 243.35 | 243.35 |
| Aids to Ind. & Org. | 6,797,606.34 | 5,648,550.06 | 14,381,344.93 | | | |
| | 668,886.14 | 54,086.90 | 716,893.16 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$5,192,153.06 | \$6,187,657.45 | \$5,673,445.04 | 45.95 | 45.74 | 45.74 |
| Local Assistance | 4,358,111.06 | 5,353,344.45 | 4,841,672.04 | 45.95 | 45.74 | 45.74 |
| Aids to Ind. & Org. | 834,042.00 | 834,313.00 | 831,773.00 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$3,473,400.00 | \$-968,343.18 | \$327,280.00 | | | |
| Local Assistance | 7,700.00 | 7,683.16 | 7,671.50 | | | |
| Aids to Ind. & Org. | 3,465,700.00 | -976,026.34 | 319,608.50 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$63,488,315.35 | \$60,098,454.79 | \$82,582,429.81 | 381.76 | 377.91 | 377.91 |
| Local Assistance | 45,618,088.16 | 48,068,768.91 | 58,323,274.32 | 381.76 | 377.91 | 377.91 |
| Aids to Ind. & Org. | 13,588,751.15 | 7,780,552.58 | 19,781,031.02 | | | |
| | 4,281,476.04 | 4,249,133.30 | 4,478,124.47 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF MILITARY AFFAIRS

OVERVIEW

The department is home to the Wisconsin National Guard, which is made up of nearly 10,000 men and women who serve in more than 100 guard units located in 67 communities across the state. The Guard is organized, trained and equipped for state emergencies and deployment, when needed. The department also coordinates statewide emergency management in the Division of Emergency Management, which coordinates the preparedness for and response to natural and human-caused disasters.

ANALYSIS

Overall, the department's spending patterns have been relatively stable, including those of National Guard operations, Tuition Grant Program and Division of Emergency Management. Within the Division of Emergency Management, expenditure differences are explained by the number of natural disasters experienced in a particular fiscal year, namely the recent flooding in August 2007 and the snow emergency of February 2008. State funding for its share of the costs to respond and provide aid to localities affected by the disaster is from a GPR sum sufficient appropriation. Federal funding also rises or falls directly in response to the number of natural disasters in a particular fiscal year.

DEPARTMENT OF MILITARY AFFAIRS

Agency 465

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|----------------|----------------|------------|--|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | GPR | 101 | 2,390,794.37 | 1,180,327.15 | 1,177,626.34 | 2,509,588.22 | 1,318,285.76 | 1,186,455.22 | 2,995,709.51 | 1,321,203.28 | 1,345,431.36 | | | |
| 2 | | | 102 | 664,490.52 | 11,537.11 | 61,447.17 | 717,854.11 | 13,784.02 | 6,678.49 | 682,127.17 | 51,769.68 | 1,800.85 | | | |
| 3 | | | 103 | 27,303.37 | (224.85) | (3,797.32) | 17,631.60 | 0.00 | (95.40) | 77,116.51 | 11,208.45 | 571,638.09 | | | |
| 4 | | | 104 | 1,587,635.81 | 1,579.29 | 2,114,812.11 | 1,539,055.15 | 2,090,419.76 | 232,050.32 | 1,672,619.70 | 2,151,332.24 | 6,944.43 | | | |
| 5 | | | 105 | 902,860.95 | 860,639.00 | 633,550.81 | 807,806.46 | 962,996.85 | 647,943.92 | 881,230.71 | 1,007,262.70 | 841,605.33 | | | |
| 6 | | | 106 | 62,691.89 | 9,273.78 | 2,294.06 | 69,878.26 | 5,883.67 | 719.70 | 70,525.94 | 9,845.11 | (1,619.01) | | | |
| 7 | | | 107 | 275,932.18 | 1,667,196.55 | 1,650,461.17 | 432,045.16 | 1,750,691.07 | 1,993,310.17 | 388,003.48 | 1,737,592.64 | 1,616,635.19 | | | |
| 8 | | | 201 | 287,919.22 | 167,827.85 | 224,751.62 | 354,892.25 | 169,502.96 | 183,195.66 | 352,490.73 | 175,179.54 | 162,439.86 | | | |
| 9 | | | 301 | 466,594.30 | 72,680.72 | 84,128.08 | 212,338.67 | 98,877.31 | 94,499.88 | 801,861.15 | 688,467.57 | 899,975.87 | | | |
| 10 | | | 305 | 1,400,000.00 | - | - | 1,400,000.00 | - | - | 1,400,000.00 | - | - | | | |
| 11 | | | 306 | 103,200.00 | 256,634.00 | 108,165.71 | 76,176.00 | 307,083.00 | 84,741.00 | 69,086.00 | 354,550.00 | 44,364.00 | | | |
| 12 | | | 308 | 64,893.89 | 6.11 | - | 15,994.85 | 10,478.50 | 38,343.95 | 10,438.82 | 10,302.52 | 15,728.62 | | | |
| 13 | | | 310 | 8,244,316.50 | 4,227,476.71 | 6,072,439.75 | 8,153,260.73 | 6,727,982.90 | 4,487,237.41 | 9,001,209.72 | 7,518,713.73 | 5,513,944.59 | | | |
| 14 | | | 311 | 28,189.18 | (6,098.46) | 75,406.59 | 10,361.28 | 57,152.33 | 91,620.50 | 95,094.87 | 92,422.92 | 12,346.83 | | | |
| 15 | | | 131 | 160,001.34 | 73,967.89 | 97,383.80 | 168,400.41 | 95,800.33 | 94,674.07 | 240,202.70 | 119,239.02 | 118,809.59 | | | |
| 16 | | | 132 | 11,172.94 | 6,530.63 | 9,796.22 | 12,827.21 | 6,913.66 | 5,514.36 | 50,086.40 | 7,340.99 | 19,336.41 | | | |
| 17 | | | 133 | 110,301.93 | 59,383.70 | 56,461.16 | 167,310.90 | 42,266.32 | 15,240.37 | 175,133.71 | 32,467.18 | 17,249.78 | | | |
| 18 | | | 134 | 588,158.07 | 169,112.27 | 227,015.05 | 633,091.03 | 197,741.54 | 219,459.85 | 717,483.36 | 203,743.04 | 460,314.56 | | | |
| 19 | | | 331 | 349,000.60 | 189,815.62 | 186,714.99 | 377,456.87 | 201,393.68 | 169,770.65 | 422,646.74 | 199,499.12 | 145,894.70 | | | |
| 20 | | | 335 | - | - | - | - | - | - | 6,705.33 | 4,076.51 | 774.19 | | | |
| 21 | | | 336 | - | - | - | - | - | - | - | - | 179,651.00 | 652,122.00 | | |
| 22 | | | 337 | - | - | - | - | - | - | - | - | - | - | | |
| 23 | | | PR Total | 1,246,824.06 | 700,221.65 | 1,279,309.81 | 1,369,447.70 | 804,307.86 | 1,227,652.80 | 1,707,323.11 | 838,499.78 | 1,426,848.04 | | | |
| 24 | | | PRF | 12,705,754.83 | 5,480,004.99 | 5,151,815.71 | 13,474,769.05 | 6,282,095.04 | 5,446,807.57 | 18,821,005.93 | 6,620,558.15 | 6,427,346.12 | | | |
| 25 | | | 141 | 208,790.34 | 123,874.94 | 104,288.00 | 233,168.08 | 146,209.99 | 74,090.20 | 229,018.25 | 120,988.98 | 105,516.32 | | | |
| 26 | | | 150 | 1,803,645.13 | 490,851.48 | 645,103.80 | 777,339.73 | 441,278.62 | 708,655.58 | 1,649,603.76 | 748,119.56 | 2,363,135.79 | | | |
| 27 | | | 341 | 3,971,311.61 | 734,878.31 | 2,091,416.42 | 3,133,071.82 | 654,575.51 | 1,860,902.73 | 3,813,687.55 | 5,999,619.74 | 4,568,037.64 | | | |
| 28 | | | 342 | 523,966.14 | 147,901.40 | (2,981.40) | 37,390.68 | 12,412.00 | 4,284.22 | 545,442.00 | 111,984.59 | 59,466.57 | | | |
| 29 | | | 343 | 1,093,025.61 | 528,965.11 | 475,916.91 | 1,253,522.39 | 519,458.41 | 450,627.86 | 1,358,073.87 | 530,767.73 | 475,493.98 | | | |
| 30 | | | 441 | 20,306,493.66 | 7,506,476.23 | 8,465,559.44 | 18,909,261.75 | 8,056,299.57 | 8,545,368.16 | 26,416,831.36 | 14,132,008.75 | 13,998,996.62 | | | |
| 31 | | | PRF Total | 93,070.45 | 13,010.15 | 9,202.45 | 80,510.11 | 6,472.90 | 835.52 | 79,300.67 | 4,030.75 | 21,315.28 | | | |
| 32 | | | PRO | 409,483.33 | 53,690.19 | (1,075.99) | 603,678.19 | 458,283.11 | 202,627.50 | 13,913.31 | 17,844.26 | 33,687.47 | | | |
| 33 | | | PRS | 730,638.54 | 348,006.59 | 308,466.83 | 807,145.92 | 331,326.68 | 292,972.12 | 870,902.18 | 340,086.67 | 317,141.30 | | | |
| 34 | | | 434 | 1,233,192.32 | 414,706.93 | 316,593.29 | 1,491,334.22 | 796,082.69 | 496,435.14 | 964,116.16 | 361,913.68 | 372,144.05 | | | |
| 35 | | | PRF Total | 31,030,826.54 | 12,849,381.52 | 16,134,707.29 | 29,923,601.94 | 16,385,708.12 | 14,757,487.91 | 38,089,512.53 | 22,851,885.16 | 21,313,752.12 | | | |
| 36 | | | SEG | 271,291.00 | 194,409.00 | - | 33,376.00 | 432,324.00 | 550.00 | 11,682.00 | 454,018.00 | - | | | |
| 37 | | | 364 | - | - | - | - | - | - | - | - | - | | | |
| 38 | | | 365 | - | - | - | 0.30 | 130,694.20 | (1,572,970.84) | (358,486.90) | 129,784.20 | 82,611.20 | | | |
| 39 | | | SEG Total | 271,291.00 | 194,409.00 | 3,000,000.00 | 33,376.30 | 563,018.20 | (1,572,420.84) | (346,804.90) | 583,802.20 | 82,611.20 | | | |
| 40 | | | 272 Total | 271,291.00 | 194,409.00 | 3,000,000.00 | 33,376.30 | 563,018.20 | (1,572,420.84) | (346,804.90) | 583,802.20 | 82,611.20 | | | |
| 41 | | | 274 | 7,700.00 | - | - | 2.82 | 7,080.34 | 600.00 | 7,331.45 | 340.05 | - | | | |
| 42 | | | 363 | 7,700.00 | - | - | 2.82 | 7,080.34 | 600.00 | 7,331.45 | 340.05 | - | | | |
| 43 | | | SEG Total | 7,700.00 | - | - | 2.82 | 7,080.34 | 600.00 | 7,331.45 | 340.05 | - | | | |
| 44 | | | 274 Total | 4,177,538.21 | 139,661.98 | (348,417.71) | 8,758,421.92 | 576,223.23 | (754,082.23) | 11,735,030.03 | (2,326,241.14) | (2,711,061.09) | | | |
| 45 | | | SEGO | 500.00 | - | - | - | - | - | - | - | - | | | |
| 46 | | | AGF | - | - | - | - | - | - | - | - | - | | | |
| 47 | | | BT3 | 8,142.75 | - | (6,726.29) | 6,726.29 | (14,748.15) | - | 6,726.29 | - | (6,726.29) | | | |
| 48 | | | BT8 | 699.28 | 25.00 | 6,217.97 | 366.50 | 187.00 | - | 15.00 | - | - | | | |
| 49 | | | BTE | 4,186,880.24 | 139,686.98 | (348,926.03) | 8,780,262.86 | 561,662.08 | (780,808.52) | 11,741,771.32 | (2,326,241.14) | (2,717,787.38) | | | |
| 50 | | | BTH | 4,186,880.24 | 139,686.98 | (348,926.03) | 8,780,262.86 | 561,662.08 | (780,808.52) | 11,741,771.32 | (2,326,241.14) | (2,717,787.38) | | | |
| 51 | | | SEGO Total | 1,711.37 | (0.00) | (75.81) | 166,715.77 | 2,468.77 | (6,965.33) | 12,163.91 | 703.91 | (14.77) | | | |
| 52 | | | SEGO YGS | - | - | - | - | - | - | - | - | - | | | |
| 53 | | | SEGO Building Appropriation | - | - | - | - | - | - | - | - | - | | | |

DEPARTMENT OF MILITARY AFFAIRS

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|-------------|---------------|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|---------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 41 | | Z06 | 2,409.60 | Building Appropriation | 142.69 | (33.59) | 705.38 | 12,062.07 | 3,216.68 | 545.84 | (5.20) | | |
| 42 | | YMN | 380,166.35 | Building Appropriation | 11,458.99 | 43,760.99 | 348,159.86 | (384,497.44) | 2,011,984.86 | 478,507.38 | (466,667.33) | | |
| 43 | | Z07 | 262,005.81 | Building Appropriation | 29,463.82 | (66,724.73) | 55,124.10 | (931.06) | 238,947.24 | 171,805.47 | (38,828.20) | | |
| 44 | | Z08 | | Building Appropriation | | | 190,729.50 | 7,650.00 | 190,259.82 | 2,678.75 | (1,863.99) | | |
| 45 | | Z09 | 9,933.46 | Building Appropriation | (329.20) | | | 760.00 | 16,302.45 | | | | |
| 46 | | Z11 | 27,817.08 | Building Appropriation | 10,654.02 | 887.40 | 20,124.03 | 9,000.00 | 45,214.00 | 23,150.59 | 18,245.21 | | |
| 47 | | Z19 | 9,960.00 | Building Appropriation | 7,484.00 | | | | 292.50 | 207.00 | 2,178.50 | | |
| 48 | | Z24 | 4,105.63 | Building Appropriation | 500.00 | 6,106.60 | 9,001.00 | 7,971.50 | 1,240.00 | 26,502.60 | 500.00 | | |
| 49 | | Z26 | 423,493.90 | Building Appropriation | 67,456.25 | 96,478.28 | 134,281.75 | 65,441.75 | 109,021.38 | 16,301.84 | 132,167.39 | | |
| 50 | | Z50 | 256,196.96 | Building Appropriation | 41,921.64 | (22,376.91) | 198,671.02 | 10,052.06 | 3,255.94 | | | | |
| 51 | | ZJ0 | 364,639.99 | Building Appropriation | 13,603.74 | (80,384.53) | 80,799.74 | 1.42 | 40.34 | | 728.28 | | |
| 52 | | ZJ1 | 10,920.54 | Building Appropriation | (19.99) | (507.25) | 258,500.26 | 1,609.35 | 12,905.39 | | (3.31) | | |
| 53 | | ZJ2 | 109,785.75 | Building Appropriation | | (30,079.57) | 1,366,213.83 | 23,460.66 | 112,548.49 | 3,015,280.00 | | | |
| 54 | | ZJ4 | 160,348.35 | Building Appropriation | 115.56 | (1,009.28) | 5,069.01 | | 911.07 | 3,400.00 | (2,035.90) | | |
| 55 | | ZJL | 2,023,474.79 | Building Appropriation | 174,967.52 | (45,474.40) | 4,229,570.70 | 531,644.85 | 3,243,362.07 | 3,739,083.38 | (372,286.67) | | |
| | | SEGO Total | 2,023,474.79 | | 174,967.52 | (45,474.40) | 4,229,570.70 | 531,644.85 | 3,243,362.07 | 3,739,083.38 | (372,286.67) | | |
| | | Grand Total | 37,520,172.57 | | 13,358,445.02 | 18,739,306.86 | 42,966,814.62 | 18,049,113.59 | 52,735,172.47 | 24,848,869.65 | 18,306,289.27 | | |

DESCRIPTION AND EXPLANATION

- Appropriation 101 is the Department's main general program operations appropriation. The funding for this appropriation is used for personnel costs and purchasing daily operating supplies. A high percentage of the funds in this appropriation are used as a match for personnel funding in appropriation 141. The main 3rd and 4th quarter expenditures are for personnel costs.
- Appropriation 102 is the Department's operations and maintenance appropriation for the state's sixty-nine armories. The funding for this appropriation is used to fix and maintain the armories. The main 3rd and 4th quarter expenditures are for janitorial, mowing, snow plowing and maintenance purchases.
- Appropriation 103 is the Department's public emergencies appropriation. The funding for this appropriation is used to pay the costs to activate the State National Guard for an emergency. Expenditures in this appropriation are contingent on the Governor declaring a state emergency and activating the National Guard. The main 3rd and 4th quarter expenditures are for personnel and housing costs associated with snow and flooding disasters in 2007 and 2008.
- Appropriation 104 pays the principle and interest on bonds incurred by Department. The 3rd and 4th quarter expenditures are based on invoices sent by DOA.
- Appropriation 105 pays service flags used by the Department. The 3rd and 4th quarter expenditures are based on need.
- Appropriation 106 pays the utility costs for operating the state armories. The 3rd and 4th quarter expenditures are based on utility costs incurred by the Department during that period.
- Appropriation 107 is the Department's operations and maintenance appropriation for the state's three airbases. The funding for this appropriation is used to fix and maintain the airbases. The main 3rd and 4th quarter expenditures are for janitorial, mowing, snow plowing and maintenance purchases.
- Appropriation 201 is the Department's tuition grant appropriation. The funding for this appropriation is used to reimburse the tuition costs of National Guard soldiers eligible for reimbursement. The main 3rd and 4th quarter expenditures are based on the number applications the department receives from soldiers attending college.
- Appropriation 301 is the Department's main general program operations appropriation for the Wisconsin Emergency Management (WEM) directorate within the department. The funding for this appropriation is used for personnel costs and purchasing daily operating supplies. The main 3rd and 4th quarter expenditures are for FEMA. The funding for this appropriation is used to match funding provided by the federal government to address a disaster in the State of Wisconsin. The main 3rd and 4th quarter are for costs incurred in dealing with a disaster.
- Appropriation 305 is the appropriation WEM uses to match federal disaster funds award by FEMA. The funding for this appropriation is used to match funding provided by the federal government to address a disaster in the State of Wisconsin. The main 3rd and 4th quarter are for costs incurred in dealing with a disaster.
- Appropriation 306 is the appropriation WEM uses to fund the eight level A Hazard Materials Regional Response Teams. There are no 3rd and 4th quarter costs. This one-time funding paid in the first quarter.
- Appropriation 308 is the appropriation WEM uses to fund equipment for the level B Hazard Materials Response Teams in the state. The 3rd and 4th quarter expenditures are based on applications made by the level B teams.
- Appropriation 310 is the appropriation WEM uses to fund the training for the level A and B Hazard Materials Response Teams. The 3rd and 4th quarter expenditures are based on applications made by the teams.
- Appropriation 311 is the appropriation WEM uses to help fund the Civil Air Patrol of Wisconsin. The 4th quarter expenditure is based on an invoice sent by the Civil Air Patrol to the department.
- Appropriation 131 is the Department's Military Property appropriation. This appropriation is used in tandem with appropriation 102 to fund the operations and maintenance of the state's sixty-nine armories. The funding for this appropriation is used to maintain the armories. The main 3rd and 4th quarter expenditures are for mowing and snow plowing.
- Appropriation 132 is the Department's Billeting appropriation and funds the operation of the Wisconsin Military Academy (WMA) at Fort McCoy. This appropriation is used for personnel costs and purchasing daily operating supplies. The main 3rd and 4th quarter expenditures are for personnel costs and equipment purchases.
- Appropriation 133 is the Department's Gifts and Grants appropriation and funds the operation of the Department's Counterdrug Unit. This appropriation is for purchasing equipment and operating supplies. The main 3rd and 4th quarter expenditures are for equipment purchases.
- Appropriation 134 is the Department's Intergovernmental Services appropriation and funds four firefighters from revenues received from the Dane County Airport as part of the Department's Airport Joint Use Agreement (AJUA). This appropriation is for personnel costs. The main 3rd and 4th quarter expenditures are for personnel costs.
- Appropriation 331 is the appropriation WEM uses to run the Radiological Emergency (REF) program. The funding for this appropriation comes from the nuclear power plants to match funding provided by the federal government through the Emergency Management Planning Grants (EMPG). The main 3rd and 4th quarter expenditures are for personnel costs and supplies and services costs.
- Appropriation 335 is the appropriation WEM uses to run the Hazardous Material (EPCRA) program. The funding for this appropriation comes from businesses that house hazardous material to match funding provided by the federal government through the Emergency Management Planning Grants (EMPG). The main 3rd and 4th quarter expenditures are for personnel costs and supplies and services costs.
- Appropriation 336 is WEM's Gifts and Grants. This appropriation is for purchasing equipment and operating supplies. The 3rd and 4th quarter expenditures are for equipment purchases.

DEPARTMENT OF MILITARY AFFAIRS

22. Appropriation 337 is the appropriation WEM uses as a revenue pass through to other state agencies (mainly DHS) from the Hazardous Material (EPCRA) program. The funding for this appropriation comes from businesses that house hazardous material to match funding provided by the federal government through the Emergency Management Planning Grants (EMPG). The main 3rd and 4th quarter expenditures are for the grants to DHS.
23. Appropriation 141 is the Department's federal operations and maintenance appropriation for the state's sixty-nine armories and other buildings. The funding for this appropriation is used to fix and maintain the national guard properties and comes from the National Guard Bureau (NGB) in Washington. These funds are controlled through the Master Cooperative Agreement (MCA) with NGB. The main 3rd and 4th quarter expenditures are for personnel, janitorial, mowing, snow plowing and maintenance purchases.
24. Appropriation 150 is the Department's Indirect Cost Reimbursement appropriation. The funding for this appropriation is used to pay a percentage of State Budget and Finance (SBF) and Human Resources (HR) personnel costs. The main 3rd and 4th quarter expenditures are for personnel costs.
25. Appropriation 341 is the appropriation WEM uses to run the Emergency Management Planning Grants (EMPG) program. The funding for this appropriation comes from the Emergency Management Planning Grants (EMPG) homeland security program. Much of this funding is used to match other state funds. The main 3rd and 4th quarter expenditures are for personnel costs and supplies and services costs.
26. Appropriation 342 is the appropriation WEM uses as a pass through to provide EMPG funds to local governments in the state, mainly counties. The funding for this appropriation comes from the federal government through the Emergency Management Planning Grants (EMPG) homeland security program. The main 3rd and 4th quarter expenditures for grant applications from the counties.
27. Appropriation 343 is the appropriation WEM uses to distribute federal disaster funds award by FEMA to individuals and organizations affected by a disaster. The funding for this appropriation is allocated based on FEMA criteria. The main 3rd and 4th quarter are for costs incurred in dealing with a disaster.
28. Appropriation 441 is the federal appropriation the Department uses to operate the Challenge Academy at Fort McCoy. The funding for this appropriation is from NGB and is tracked through the MCA process with NGB. These funds are matched by funds from appropriation 434. The main 3rd and 4th quarter are for personnel costs and supplies and services needed to operate the Academy.
29. Appropriation 102 is the Department's operations and maintenance appropriation for the state's sixty-nine armories. The funding for this appropriation is used to fix and maintain the armories. The main 3rd and 4th quarter expenditures are for janitorial, mowing, snow plowing and maintenance purchases.
30. Appropriation 136 is the Department's Agency Services appropriation and has been used to pay for the construction costs incurred in building the REACT center. The main 3rd and 4th quarter expenditures are for construction costs.
31. Appropriation 434 is the appropriation the Department uses to operate the Challenge Academy at Fort McCoy. The funding for this appropriation is from DPI and is used to match the funds in appropriation 441 from NGB. The main 3rd and 4th quarter are for personnel costs and supplies and services needed to operate the Academy.
32. Appropriation 364 is the appropriation the Department uses to pass through PECFA funds to local governments. These funds are distributed through a grant process. The main 3rd and 4th quarter mainly expenditures for grant applications from the counties.
33. Appropriation 365 is the Department's non-federal disaster appropriation. This appropriation is funded with PECFA funds and is used to help communities that have experienced a disaster that does not qualify for federal disaster funding. These funds are distributed through a grant process. The main 3rd and 4th quarter expenditures for grant applications from the counties.
34. Appropriation 363 is the appropriation the Department uses to pass through PECFA funds to local governments. These funds are distributed through a grant process. The main 3rd and 4th quarter mainly expenditures for grant applications from the counties.
35. These funds are used to pay for construction projects approved by the Building Commission. Expenditures are based on bills received from contractors.

DEPARTMENT OF NATURAL RESOURCES

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|-------------------------------|---|------------------|------------------|--|----------|----------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$134,992,219.97 | \$133,039,063.29 | \$140,796,412.56 | 301.35 | 296.85 | 296.85 |
| Local Assistance | 57,855,397.71 | 54,317,205.16 | 66,880,683.86 | 301.35 | 296.85 | 296.85 |
| Aids to Ind. & Org. | 77,136,822.26 | 78,721,858.13 | 73,888,728.70 | | | |
| | | | 27,000.00 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$71,918,192.26 | \$65,648,767.59 | \$76,371,605.00 | 468.35 | 471.35 | 455.35 |
| Local Assistance | 65,002,054.63 | 59,533,635.35 | 69,419,186.22 | 468.85 | 471.35 | 455.35 |
| Aids to Ind. & Org. | 6,916,137.63 | 6,115,132.24 | 6,952,418.78 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$29,623,536.55 | \$34,165,584.03 | \$34,959,495.87 | 269.64 | 261.64 | 265.64 |
| Local Assistance | 29,623,535.70 | 34,115,584.03 | 34,959,495.87 | 269.64 | 261.64 | 265.64 |
| Aids to Ind. & Org. | 0.85 | 50,000.00 | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$296,940,966.54 | \$310,533,657.15 | \$310,641,198.00 | 1,712.44 | 1,687.34 | 1,696.19 |
| Local Assistance | 225,364,859.81 | 238,010,497.41 | 241,644,122.88 | 1,712.44 | 1,687.34 | 1,696.19 |
| Aids to Ind. & Org. | 66,960,855.57 | 67,051,589.95 | 66,091,586.59 | | | |
| | 4,615,251.16 | 5,471,569.79 | 2,905,488.53 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$533,474,915.32 | \$543,387,072.06 | \$562,768,711.43 | 2,751.78 | 2,717.18 | 2,714.03 |
| Local Assistance | 377,845,847.85 | 385,976,921.95 | 412,903,488.83 | 2,751.78 | 2,717.18 | 2,714.03 |
| Aids to Ind. & Org. | 151,013,815.46 | 151,938,580.32 | 146,932,734.07 | | | |
| | 4,615,252.01 | 5,471,569.79 | 2,932,488.53 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF NATURAL RESOURCES

OVERVIEW

The department is responsible for environmental quality, conservation of Wisconsin's natural resources and provision of recreational opportunities. Over the past several years GPR funding has decreased and SEG funding has played an increasingly more important role in supporting department activities. The 2005-07 biennial budget made administrative changes to the department, and implemented the merger of the Division of Administration and Technology with the Division of Customer Assistance and External Relations to form the Division of Customer and Employee Services. The budget also implemented budget reductions, which cut 107.57 positions to eliminate vacancies, consolidated organizational units, reduced supervisory staff, reduced staff support positions and reduced lower priority programs.

In environmental program areas, fees have been created and increased in the last two budget cycles to provide revenue for grants to local units of government to cover costs related to recycling and brownfields and for other program activities funded by the recycling and environmental funds. In 1999 Wisconsin Act 9, a recycling tipping fee was created, the temporary recycling surcharge on business receipts was made permanent, and the vehicle environmental impact and hazardous waste generator fees were raised. Further increases in the recycling tipping fee and environmental repair tipping fee were included in 2007 Wisconsin Act 20. In addition to the above purposes, this revenue was used for grants and loans for renewable energy projects and for nonpoint source water pollution abatement.

Significant forest land purchases have been made through the Warren Knowles-Gaylord Nelson Stewardship 2000 Program, which was reauthorized through fiscal year 2019-20 in 2007 Wisconsin Act 20 with annual bonding authorization increased from \$60 to \$85 million. Several new buildings opened at several parks and southern forest properties across the state to upgrade facilities, including Blue Mounds State Park, Hank Aaron State Trail, Kohler-Andrae State Park and Willow River State Park. Additional operations funding was included in the 2007-09 budget to support these additions, which included visitor stations, trail miles and new campgrounds.

ANALYSIS

Given the data in the program activity table, it is difficult to determine quarterly spending patterns for individual appropriations in the department. To better serve program staff, the department has traditionally used a system of primary and secondary appropriations. A primary appropriation, generally a general program operations appropriation, is assigned to each functional area, which then uses codes assigned to activities to indicate the purpose for which each expenditure is made. Based on these codes, accounting staff in the department then reallocate expenditures as appropriate among the department's 225 appropriations.

For individual appropriations, each quarter in the table reflects expenses that have been reallocated. Expenses that were incurred and not reallocated in that quarter would be included in the primary appropriations. The transfer from the primary to the secondary appropriation is variable. Prior to fiscal year 2000-01, these transactions were done manually and usually in the fourth quarter. The transactions are now automated, and most occur on a monthly basis.

Although the department's system of managing its appropriations makes analysis of individual appropriations difficult, it is possible to review the department's spending as a whole during each fiscal year. The department's overall spending pattern for the fourth quarter of each fiscal year

may be explained by the following points. First, spending for supplies and services is generally consistent throughout the year. The inconsistencies relate to payments for contract workers in information technology and forestry. The workers are contracted for on an annual basis, but paid at the end of each fiscal year. Additionally, spending patterns fluctuate during the year due to grant award cycles. For example, recycling grants to local governments are awarded in the fourth quarter, and this accounted for a SEG expenditure increase in the fourth quarter of approximately \$24.4 million in fiscal years 2005-06 and 2006-07 and \$30.8 million in fiscal year 2007-08.

Overall spending by the department in the fourth quarter of fiscal year 2005-06 was \$8.5 million more than the average of the first three quarters of that fiscal year. Using fiscal year 2005-06 as a base year, overall spending in the fourth quarter of fiscal year 2006-07 exceeded base year fourth quarter spending by \$15.5 million, but fiscal year 2007-08 fourth quarter spending was lower than the base year fourth quarter by \$41.9 million. The large difference in fiscal year 2007-08 was largely due to the timing of debt service payments for pollution abatement, nonpoint source grants, and resource acquisition and development which were \$50.5 million larger in fiscal year 2005-06 than in fiscal year 2007-08. Other factors, such as an increase in recycling grants to local governments, served to counteract this large difference.

DEPARTMENT OF NATURAL RESOURCES

Agency 370

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | | |
|------|------|--------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
| 1 | 100 | GPR | 101 | 1,956,422.77 | 1,270,321.12 | 1,784,255.65 | 5,495.02 | 322.17 | (317.19) | 5,600.00 | 1,892,945.29 | 2,206,545.99 | 1,169,008.72 |
| 2 | | | 103 | 81,372.14 | 57,224.04 | 84,403.82 | 2,595,586.47 | 1,195,226.24 | 1,378,487.29 | 79,292.62 | 75,285.95 | 87,559.88 | |
| 3 | | | 109 | | | | 88,284.44 | 59,912.25 | 91,248.22 | | | | |
| 4 | | | 116 | 259,296.35 | 80,733.81 | 23,970.34 | 138,145.18 | 53,248.84 | 150,533.46 | 37,151.53 | 76,898.56 | 375,349.91 | |
| 5 | | | 201 | 683,968.75 | 465,453.75 | 521,457.16 | 733,050.86 | 566,104.82 | 377,524.60 | 677,763.62 | 424,764.73 | 410,922.71 | |
| 6 | | | 205 | 14,607.13 | 7,802.80 | 20,929.67 | 22,635.49 | 4,578.27 | 21,785.29 | 7,250.27 | 7,114.53 | 18,644.30 | |
| 7 | | | 301 | 587,239.63 | 323,820.92 | 2,045,892.50 | 1,005,738.27 | 690,004.95 | 1,290,630.21 | 853,789.77 | 741,453.06 | 1,442,271.83 | |
| 8 | | | 302 | 392,199.01 | 920.91 | 818.98 | 399,668.84 | 1,823.89 | 6,097.70 | 380,499.01 | 3,340.33 | 907.85 | |
| 9 | | | 401 | 6,341,396.16 | 4,059,929.59 | 4,290,519.16 | 6,608,195.24 | 4,650,845.82 | 3,785,454.68 | 7,336,618.48 | 3,298,192.77 | 4,351,773.63 | |
| 10 | | | 414 | | (77,000.00) | 11,100.00 | 67,900.00 | 15,869.00 | (1,081.16) | 130,338.56 | 37,970.00 | 108,937.00 | |
| 11 | | | 427 | | | | | | | (35,364.77) | | | |
| 12 | | | 501 | | | | | | | | 27,000.00 | | |
| 13 | | | 503 | | 2,795,581.47 | 364,537.79 | | 3,764,017.59 | 426,752.58 | 9,020.46 | 4,993,617.41 | 378,799.42 | |
| 14 | | | 505 | (7,525.00) | | | | | | | | | |
| 15 | | | 602 | 84,996.84 | 49,711.22 | 53,576.67 | 494,160.00 | 544,405.06 | 451,635.19 | 18,978.61 | 5,760.91 | 13,388.64 | |
| 16 | | | 604 | 171,206.10 | 23,000.00 | 74,993.90 | 175,508.51 | (0.00) | 93,193.90 | 35,000.00 | 95,806.10 | 138,393.90 | |
| 17 | | | 701 | 3,020,247.72 | (718.35) | 22,599,390.63 | 2,835,553.73 | | 18,051,046.17 | 2,582,243.47 | 31,467,514.32 | 55,172.69 | |
| 18 | | | 705 | 1,822,335.30 | 8,424.63 | 3,459,344.95 | 1,659,144.47 | 40,964.51 | 3,850,539.14 | 1,867,561.05 | 4,112,695.03 | 6,984.27 | |
| 19 | | | 706 | 26,401,449.67 | (10,072.31) | 24,574,217.47 | 24,950,152.83 | 114.94 | 25,128,855.95 | 22,018,872.06 | 24,047,475.89 | 20.12 | |
| 20 | | | 707 | 7,662,555.01 | (1,907.60) | 8,593,777.72 | 7,340,346.67 | | 8,771,189.81 | 6,872,858.08 | 8,333,690.59 | | |
| 21 | | | 708 | 691,230.88 | | 156,148.02 | 719,312.77 | | 137,146.85 | 768,685.92 | 85,333.65 | | |
| 22 | | | 709 | 240,643.80 | 811.39 | 423,705.40 | 241,106.68 | 1,682.34 | 493,959.80 | 253,076.85 | 500,870.36 | 318.70 | |
| 23 | | | 711 | 417,089.09 | 178,104.41 | 132,062.14 | 645,300.51 | 84,008.36 | 230,992.00 | 140,959.89 | 86,713.68 | 286,652.06 | |
| 24 | | | 712 | 105,544.70 | 11,770.00 | 5,597.70 | 20,996.16 | 48,638.20 | 41,412.57 | 100,993.84 | 0.00 | 81,057.07 | |
| 25 | | | 713 | 40,885.05 | 4,308.07 | 124,046.41 | 38,685.32 | 5,741.08 | 129,991.06 | 45,378.21 | 74,732.48 | 1,040.67 | |
| 26 | | | 714 | 256,137.32 | 9,213.01 | 635,130.34 | 261,107.81 | 13,205.24 | 817,475.09 | 362,875.88 | 855,606.77 | 1,995.19 | |
| 27 | | | 785 | 156,859.36 | 69,543.97 | 132,275.92 | 182,540.51 | 26,728.63 | 128,634.20 | 301,759.98 | 96,377.30 | 43,226.91 | |
| 28 | | | 801 | 1,759,547.52 | 820,879.72 | 360,626.76 | 1,666,796.17 | 878,541.04 | 385,362.79 | 1,379,187.72 | 813,139.63 | 102,609.65 | |
| 29 | | | 901 | 491,777.05 | 411,331.43 | 322,870.52 | 642,953.25 | 291,411.04 | 324,753.71 | 553,043.19 | 284,996.77 | 292,901.04 | |
| 30 | | | GPR Total | 53,631,482.35 | 10,565,088.00 | 70,795,649.62 | 53,538,365.20 | 12,937,394.28 | 66,563,303.81 | 48,676,379.59 | 82,752,896.81 | 9,367,136.16 | |
| 31 | | | PR | 106,666.50 | 201,766.64 | 461,772.32 | 109,905.55 | 95,290.67 | 753,066.72 | 190,503.05 | 153,610.33 | 917,411.67 | |
| 32 | | | 176 | | | | | | | | | | |
| 33 | | | 216 | 406,152.96 | 223,357.90 | 111,441.80 | 284,478.53 | 181,541.94 | 312,848.88 | 294,200.69 | 130,207.83 | (26,088.96) | |
| 34 | | | 221 | 1,348,186.59 | 792,942.32 | 895,098.36 | 1,322,780.45 | 855,122.88 | 854,670.01 | 1,325,647.66 | 856,120.20 | 968,108.47 | |
| 35 | | | 223 | 54,646.02 | 33,577.67 | 33,228.55 | 58,309.50 | 29,285.12 | 42,202.78 | 53,483.56 | 39,492.59 | 31,741.77 | |
| | | | 224 | 798,109.23 | 867,289.77 | 757,788.95 | 1,507,953.45 | 481,427.54 | 734,589.22 | 1,480,033.79 | 617,243.76 | 678,442.12 | |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | |
|------|-----------|--------|-------|---|--------------|--------------|---------------|--------------|--------------|---------------|---------------|--------------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 36 | | | 229 | 242,646.00 | 41,207.52 | 85,107.02 | 206,273.53 | 11,634.10 | 42,447.02 | 1,646.50 | 7,345.78 | 447,004.65 |
| | | | | General program operations - private and public sources | | | | | | | | |
| 37 | | | 231 | 54,514.75 | 25,640.35 | 31,071.76 | 25,989.82 | 18,608.40 | 38,769.78 | | | |
| | | | | Mining-mining regulation and administration | | | | | | | | |
| 38 | | | 232 | 246,236.68 | 76,436.72 | 68,675.67 | 220,509.87 | 31,687.22 | 54,408.43 | 161,854.99 | 115,961.96 | 35,803.26 |
| | | | | Air management - asbestos management | | | | | | | | |
| 39 | | | 235 | - | - | - | 381,509.71 | 118,522.91 | (135,359.39) | 191,033.16 | 145,125.58 | 218,694.50 |
| | | | | Air management - state permit sources | | | | | | | | |
| 40 | | | 236 | 4,499,183.58 | 2,152,688.88 | 1,467,455.13 | 3,965,442.55 | 2,520,854.00 | 1,206,010.92 | 4,285,042.12 | 1,979,756.27 | 1,316,451.37 |
| | | | | Air management - stationary sources | | | | | | | | |
| 41 | | | 326 | 237,202.46 | 140,531.74 | 255,200.74 | 228,865.13 | 105,202.28 | 223,362.05 | 257,189.45 | 199,442.19 | 240,634.13 |
| | | | | Environmental quality - lab. certification | | | | | | | | |
| 42 | | | 329 | 225,781.72 | 44,317.15 | 37,079.50 | 73,323.24 | 127,800.11 | 47,675.77 | 173,775.58 | 18,734.37 | 34,638.97 |
| | | | | General program operations - private & public sources | | | | | | | | |
| 43 | | | 330 | 2,623.86 | 17.43 | 64,888.53 | 5.93 | 201.83 | 189.78 | 0.25 | 3,079.77 | 21,250.32 |
| | | | | Environmental impact -- power projects | | | | | | | | |
| 44 | | | 335 | 28,822.29 | 10,368.59 | 17,439.41 | 25,835.13 | 21,221.80 | 31,067.09 | 35,137.17 | 32,882.72 | 24,211.98 |
| | | | | Operator certification -- fees | | | | | | | | |
| 45 | | | 336 | 9,666.06 | 10,481.75 | 20,778.27 | 31,891.01 | 11,233.27 | 21,256.39 | 17,420.97 | 27,920.00 | 31,727.88 |
| | | | | Enforcement -- stationary sources | | | | | | | | |
| 46 | | | 418 | 503,992.06 | 326,771.99 | 147,019.07 | 650,832.44 | 388,023.96 | 253,292.95 | 780,401.86 | 498,632.36 | 417,186.06 |
| | | | | Storm water management - fees | | | | | | | | |
| 47 | | | 419 | 98,943.26 | 89,884.41 | 4,774.11 | 154,215.48 | 31,238.38 | 75,606.47 | 326,870.59 | 29,861.89 | (29,761.32) |
| | | | | Water resources - Great Lakes protection fund | | | | | | | | |
| 48 | | | 426 | 32,254.73 | 17,927.22 | 25,383.81 | 47,872.68 | 32,747.03 | 45,770.48 | 33,502.23 | 25,871.93 | 33,018.52 |
| | | | | Wastewater management - fees | | | | | | | | |
| 49 | | | 429 | 65,203.31 | 50,154.21 | 45,847.50 | 96,821.19 | 17,077.61 | 50,918.12 | 86,514.74 | 134,710.53 | 143,502.17 |
| | | | | General program operations - private and public sources | | | | | | | | |
| 50 | | | 430 | 139,601.80 | 154,121.63 | 588,487.24 | 664,518.85 | 35,534.32 | 247,415.23 | 657,878.33 | 136,221.32 | 21,324.41 |
| | | | | Water regulation and zoning - fees | | | | | | | | |
| 51 | | | 431 | 18,456.75 | 4,298.21 | 126,333.47 | 155,746.33 | 84,852.36 | 170,466.31 | 158,197.02 | 100,601.35 | 249,154.93 |
| | | | | Groundwater quantity administration | | | | | | | | |
| 52 | | | 432 | - | - | - | 136,829.00 | 1,000.00 | - | 96,843.15 | (0.00) | 0.00 |
| | | | | Groundwater quantity research | | | | | | | | |
| 53 | | | 625 | - | - | - | 0.85 | - | - | - | - | - |
| | | | | Environmental aids-nonpoint repayments | | | | | | | | |
| 54 | | | 725 | - | - | - | - | - | 50,000.00 | - | - | - |
| | | | | Principal repayment and interest - nonpoint repayments | | | | | | | | |
| 55 | | | 736 | 192,800.00 | 125,000.00 | 23,000.00 | 925,568.46 | - | 304,800.00 | 382,642.00 | - | 78,338.00 |
| | | | | General program operations - private and public sources | | | | | | | | |
| 56 | | | 907 | - | - | 51,048.00 | - | - | 40,555.52 | - | - | 33,929.88 |
| | | | | Education programs - program fees | | | | | | | | |
| 57 | | | 921 | - | - | 61,422.00 | - | - | 49,946.00 | - | - | 60,986.50 |
| | | | | General program operations -- private and public sources | | | | | | | | |
| 58 | | | 929 | 45,926.59 | 12,788.87 | 283,397.45 | 22,342.91 | 13,017.33 | 249,013.76 | 21,056.18 | 20,225.52 | 225,649.04 |
| | | | | General program operations -- stationary program operations - other funds | | | | | | | | |
| 59 | | | 805 | - | - | - | - | - | - | - | - | 836.00 |
| | | | | Geographic information systems, general program operations - other funds | | | | | | | | |
| 60 | PR Total | | | 9,357,627.20 | 5,401,573.82 | 5,643,718.61 | 11,297,820.74 | 5,213,125.06 | 5,764,990.29 | 11,010,875.04 | 5,272,920.25 | 6,174,386.32 |
| | | | | General program operations--federal funds | | | | | | | | |
| 61 | PRF | | 341 | 3,695,018.26 | 1,907,033.69 | 2,996,649.97 | 3,572,366.94 | 1,840,651.43 | 2,738,654.54 | 3,230,957.04 | 2,322,082.99 | 2,501,330.96 |
| | | | | General program operations--federal funds | | | | | | | | |
| 62 | | | 441 | 230,693.11 | 36,442.73 | 43,136.34 | 197,996.58 | 58,485.58 | 55,342.50 | 191,562.42 | 110,821.43 | 47,661.93 |
| | | | | General program operations - federal funds | | | | | | | | |
| 63 | | | 441 | 10,330,159.02 | 3,304,459.31 | 1,901,093.26 | 8,366,236.61 | 4,065,060.98 | 2,214,227.97 | 8,410,235.22 | 4,450,567.31 | 2,383,759.96 |
| | | | | Resource aids - national forest income aids | | | | | | | | |
| 64 | | | 582 | 880,256.00 | 1,908,067.89 | - | 1,018,512.00 | - | - | 785,551.00 | - | (785,551.00) |
| | | | | Resource aids -- payment in lieu of taxes | | | | | | | | |
| 65 | | | 683 | 1,222,654.00 | 4,171.58 | 32,124.95 | 1,068,400.52 | - | 37,935.56 | 896,928.43 | 465,921.85 | 35,513.51 |
| | | | | Environmental aids - federal funds | | | | | | | | |
| 66 | | | 684 | 15,000.00 | - | 105,174.00 | 25,478.00 | - | 71,000.00 | 45,908.00 | - | 70,000.00 |
| | | | | Environmental planning aids - federal funds | | | | | | | | |
| 67 | | | 685 | 132,637.42 | 412,584.31 | 217,227.30 | 723,063.68 | 352,259.79 | 388,204.28 | 30,000.00 | 600,000.00 | 542,646.00 |
| | | | | Federal brownfields revolving loan funds | | | | | | | | |
| 68 | | | 941 | 16,506,417.81 | 7,572,759.51 | 5,295,405.82 | 14,972,054.33 | 8,841,380.56 | 5,657,841.90 | 13,708,737.62 | 10,221,688.67 | 3,393,330.60 |
| | | | | General program operations - federal funds | | | | | | | | |
| 69 | PRF Total | | | 31,770.30 | 7,778.44 | 16,451.26 | 16,894.49 | 6,072.80 | 33,033.71 | 23,018.68 | 23,445.07 | 15,036.25 |
| | | | | Reintroduction of whooping cranes | | | | | | | | |
| 70 | PRS | | 136 | 59,912.20 | 24,847.58 | 13,240.22 | 55,524.51 | 21,669.37 | 20,806.12 | 65,866.19 | 18,122.76 | (36,888.96) |
| | | | | Elk management | | | | | | | | |
| 71 | | | 139 | 361,354.94 | 217,186.77 | 250,089.07 | 706,971.56 | 337,080.16 | 462,854.85 | 216,408.68 | 366,011.81 | 818,503.63 |
| | | | | General program operations--service funds | | | | | | | | |
| 72 | | | 239 | 187,343.52 | 101,156.11 | 251,954.69 | 114,963.07 | 91,696.37 | 87,211.09 | 52,813.74 | 100,439.61 | 211,483.59 |
| | | | | General program operations-service funds | | | | | | | | |
| 73 | | | 338 | 128,783.60 | 505,657.20 | 448,259.20 | 167,245.15 | 405,561.93 | 506,993.62 | 125,299.96 | 914,924.41 | 186,674.88 |
| | | | | Law enforcement - snowmobile enforcement and safety training; service funds | | | | | | | | |
| 74 | | | 438 | 256,597.13 | 328,565.95 | 1,166,505.45 | 428,735.06 | 493,177.21 | 875,771.01 | 395,046.43 | 12,557.50 | 1,287,453.29 |
| | | | | General program operations--service funds | | | | | | | | |
| 75 | | | 439 | 3,594.24 | 1,795.62 | 140,610.14 | 137,848.21 | 1,706.20 | 6,445.59 | 3,901.74 | 151,728.17 | (7,929.91) |
| | | | | Fishery resources for ceded territories | | | | | | | | |
| 76 | | | 439 | 237,093.90 | 91,180.55 | 118,197.09 | 199,601.52 | 125,304.02 | 149,997.87 | 203,136.44 | 151,920.44 | 239,846.80 |
| | | | | General program operations -- service funds | | | | | | | | |
| 77 | | | 627 | - | - | - | - | - | - | - | - | - |
| | | | | Environmental aids -- wastewater and drinking water grant | | | | | | | | |
| 78 | | | 737 | - | 16,370.64 | 15,385.81 | 91,287.00 | - | 7,783.34 | - | - | - |
| | | | | Resource acquisition and development - service funds; transportation moneys | | | | | | | | |
| 79 | | | 739 | - | - | - | 30,000.00 | - | 227,308.18 | - | - | (53,004.64) |
| | | | | General program operations - service funds | | | | | | | | |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 80 | | 831 | 1,558,852.60 | General program operations--service funds | 426,072.85 | 265,536.03 | 265,536.03 | 1,491,555.05 | 920,599.46 | 795,234.82 | 2,349,138.90 | 859,744.86 | 887,358.24 |
| 81 | | 832 | 306,023.76 | Geographic information systems, general program operations -- service fds. | 206,862.45 | 217,417.25 | 217,417.25 | 630,334.55 | 330,375.84 | 323,046.21 | 775,125.40 | 319,860.05 | 334,212.51 |
| 82 | | 938 | - | Approval fees to Lac du Flambeau band-service funds | - | 6,828.90 | 6,828.90 | 50,000.00 | - | 50,000.00 | 4,816.30 | - | 66,990.05 |
| 83 | | 939 | 478,975.28 | General program operations - service funds | 205,624.44 | 584,741.74 | 584,741.74 | 454,777.53 | 178,248.88 | 915,931.59 | 616,861.36 | 92,496.53 | 738,883.49 |
| | | PR.S Total | 3,610,301.47 | | 2,135,098.60 | 3,475,216.85 | 3,475,216.85 | 4,575,937.70 | 2,851,492.24 | 4,462,418.00 | 4,831,433.82 | 3,011,251.21 | 4,658,619.23 |
| | | 100 Total | 83,109,828.83 | | 25,674,519.93 | 85,209,990.90 | 85,209,990.90 | 84,383,977.97 | 29,843,392.14 | 82,448,554.00 | 78,227,426.07 | 101,258,756.94 | 23,593,482.31 |
| 84 | 212 | CUST | 16,027.10 | Cleaning or Custody Account | 34,814.74 | 67,460.28 | 67,460.28 | 35,888.08 | 22,255.86 | 225,325.52 | 12,491.72 | 47,320.58 | 163,821.00 |
| 85 | | 999 | 16,027.10 | Cleaning or Custody Account | 34,814.74 | 124,061.52 | 124,061.52 | 35,888.08 | 22,255.86 | 259,575.52 | 12,491.72 | 47,320.58 | 201,772.00 |
| 86 | | CUST Total | 17,167.00 | | 26,949.00 | 16,060.00 | 16,060.00 | 6,861.00 | 40,088.50 | 13,930.00 | 3,232.00 | 34,407.00 | 13,124.00 |
| 87 | | SEG | 251,633.36 | Forestry--recording fees | 77,386.84 | 229,716.38 | 229,716.38 | 213,895.22 | 46,874.87 | 315,819.78 | 463,101.98 | 290,276.49 | 550,759.01 |
| 88 | | 106 | 81,599.77 | Forestry--forest fire emergencies | 580,490.53 | 414,509.70 | 414,509.70 | 67,976.56 | 962,907.24 | 44,762.13 | (41.21) | (129.43) | - |
| 89 | | 153 | 158,387.67 | Wild turkey restoration | 28,269.31 | 124,773.87 | 124,773.87 | 174,847.75 | 47,627.59 | 184,370.65 | 94,034.70 | 113,997.08 | 151,443.07 |
| 90 | | 155 | 119,529.66 | Chronic wasting disease management | 17,357.43 | 96,593.62 | 96,593.62 | 113,282.55 | 43,034.13 | 89,222.10 | 288,607.05 | 144,116.87 | 394,454.72 |
| 91 | | 159 | 18,068,806.98 | Pheasant restoration | 7,085,678.93 | 7,801,137.01 | 7,801,137.01 | 18,824,425.04 | 8,710,268.14 | 8,366,958.46 | 19,540,343.09 | 8,269,838.80 | 9,897,756.58 |
| 92 | | 160 | 859,253.93 | Wetlands habitat improvement | 378,503.77 | 196,571.88 | 196,571.88 | 178,316.14 | 414,222.49 | 424,743.92 | 1,524,067.15 | (470,445.23) | (182,022.96) |
| 93 | | 161 | 2,095.85 | General program operations--state all-terrain vehicle projects | 289,113.10 | 7,512.88 | 7,512.88 | 332,007.23 | 4,078.25 | 7,512.88 | - | - | - |
| 94 | | 163 | 19,843,560.56 | Endangered resources--voluntary payments; sales, leases and fees | 11,482,309.27 | 13,266,694.93 | 13,266,694.93 | 22,699,033.68 | 11,791,124.95 | 12,260,083.49 | 22,320,263.80 | 12,234,892.88 | 13,324,991.57 |
| 95 | | 166 | 7,851.90 | Forestry--management plans | 55,541.62 | 44,410.45 | 44,410.45 | 17,571.69 | 34,449.44 | 36,155.21 | 25,346.94 | 56,223.62 | 42,742.44 |
| 96 | | 168 | 56,323.67 | Aquatic and terrestrial resource inventory | 109,368.61 | 5,763.52 | 5,763.52 | 124,942.40 | 99,390.06 | 3,448.15 | 59,926.19 | 121,730.82 | 3,456.89 |
| 97 | | 169 | 37,122.56 | Taxes and assessments -- conservation fund | 31,681.18 | 154,593.99 | 154,593.99 | 54,165.99 | 12,251.07 | 73,705.79 | 98,889.18 | 35,569.63 | 493,984.26 |
| 98 | | 172 | 71,357.78 | General program operations--state all-terrain vehicle projects | 47,815.20 | 115,167.44 | 115,167.44 | 95,745.65 | 67,643.01 | 210,815.38 | 107,178.26 | 325,261.53 | 31,126.32 |
| 99 | | 173 | 39,041.58 | Rental property and equipment--maintenance and replacement | 35,981.46 | 102,783.39 | 102,783.39 | 58,478.82 | 10,619.36 | 88,525.45 | 28,239.47 | 72,112.91 | 108,347.48 |
| 100 | | 174 | 31,956.98 | General program operations--state snowmobile trails and areas | 5,858.77 | 4,283.36 | 4,283.36 | 120,612.71 | 54,249.50 | 50,248.26 | 75,125.84 | 13,985.52 | 33,406.45 |
| 101 | | 179 | 300,000.00 | Forestry--reforestation | - | - | - | 200,000.00 | - | - | 200,000.00 | - | - |
| 102 | | 180 | 50,150.00 | Forestry -- forestry education curriculum | - | - | - | 18,000.00 | - | - | 150,000.00 | - | - |
| 103 | | 182 | 15,314.87 | Forestry -- public education | 51,723.95 | 69,364.32 | 69,364.32 | 37,272.10 | 65,911.59 | 151,289.29 | 55,337.97 | 383,115.64 | (100,233.29) |
| 104 | | 183 | 11,456.10 | Endangered resources program -- gifts and | 6.42 | 5.98 | 5.98 | 61,750.67 | - | - | 36,600.40 | - | (600.00) |
| 105 | | 184 | 130,652.43 | Beaver control; fish and wildlife account | 30,546.65 | 36,781.57 | 36,781.57 | 165,872.01 | 40,938.98 | 60,722.01 | 220,065.97 | 2,706.93 | (236,181.30) |
| 106 | | 185 | 9,313.77 | Control of wild animals | 6,826.74 | 10,416.13 | 10,416.13 | 12,381.39 | 9,383.11 | 24,865.24 | 12,934.28 | 15,295.87 | 3,851.00 |
| 107 | | 186 | - | Forestry -- cooperating foresters | - | - | - | 704,295.00 | 153,098.00 | 405,872.00 | 1,109,630.00 | 82,885.16 | 20,363.29 |
| 108 | | 188 | - | Trapper education program | - | - | - | 159,525.80 | 37,909.77 | 72,564.43 | 181,550.65 | 26,564.19 | (44,013.00) |
| 109 | | 189 | - | Parks and forests - campground reservation fees | - | - | - | - | - | - | - | - | - |
| 110 | | 191 | - | Pheasant hunting fees | - | - | - | - | - | - | - | - | - |
| 111 | | 195 | 9,685,761.87 | Habitat conservation fees | 5,733,303.19 | 2,176,813.29 | 2,176,813.29 | 10,439,851.33 | 6,206,203.31 | 2,588,959.99 | 11,569,680.48 | 6,127,015.89 | 2,383,600.91 |
| 112 | | 361 | 476,896.94 | General program operations--state funds | 143,493.94 | 507,895.32 | 507,895.32 | 492,401.13 | 154,619.34 | 396,698.74 | 542,722.71 | 231,158.52 | 347,647.13 |
| 113 | | 362 | 392,199.01 | Law enforcement--all-terrain vehicle | 920.91 | 1,443.41 | 1,443.41 | 399,680.89 | 1,823.89 | 6,097.22 | 380,498.97 | 3,340.30 | (563.76) |
| 114 | | 363 | - | Law enforcement--car kill deer | - | - | - | - | - | - | - | - | - |
| 115 | | 365 | 20,717.53 | Hunter education and bow hunter education | 5,150.00 | 43,732.47 | 43,732.47 | 530.69 | 11,688.91 | 57,380.40 | 26,507.40 | 872.86 | 39,291.72 |
| 116 | | 366 | 136,815.03 | Lake research; voluntary contributions | 46,322.97 | 23,544.04 | 23,544.04 | 168,438.79 | 36,785.08 | 90,976.13 | 146,760.80 | 68,901.66 | 206,937.54 |
| 117 | | 367 | 71,545.91 | Law enforcement -- water resources | 139,231.93 | 139,231.93 | 139,231.93 | - | - | 259,256.31 | - | - | 220,201.01 |
| 118 | | 369 | 950,553.48 | Education and safety programs | 118,963.24 | 1,005,361.89 | 1,005,361.89 | 1,035,187.13 | 179,451.21 | 978,799.98 | 964,583.30 | 336,687.61 | 1,036,336.70 |
| 119 | | 373 | - | Law enforcement--boat enforcement and safety training | - | - | - | - | - | - | - | - | - |
| 120 | | 382 | - | Aquatic and terrestrial resources inventory | (1,105.00) | (10,000.00) | (10,000.00) | - | - | - | - | - | - |
| 121 | | 383 | 5.85 | Water resources - public health | 11,600.00 | 13,394.15 | 13,394.15 | 21,034.80 | - | 24.59 | 1,321.79 | 1,693.00 | 17,286.07 |
| 122 | | 442 | 372,723.17 | Water reg. & zoning -- dam safety & wetland mapping, conservation fund | 153,070.84 | 45,845.91 | 45,845.91 | 440,458.64 | 133,761.24 | 25,875.12 | 514,213.92 | 103,542.90 | 17,592.29 |
| 123 | | 443 | 632,891.23 | Great Lakes trout and salmon | 278,801.11 | 381,677.87 | 381,677.87 | 656,605.34 | 320,881.77 | 529,848.59 | 2,623,879.72 | 551,755.05 | 466,145.45 |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|--|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 124 | | | | 716,325.21 | 222,765.52 | 249,029.57 | 599,242.64 | 358,641.00 | 669,243.38 | 448,608.59 | 554,543.10 | 534,060.49 | | | |
| 125 | | | | 50,517.48 | 52,696.27 | 104,315.59 | 61,783.11 | 37,588.34 | 198,139.65 | 63,431.73 | 45,124.78 | 70,950.08 | | | |
| 126 | | | | 7,192,618.43 | 4,773,689.71 | 2,413,982.16 | 8,476,785.78 | 4,960,245.61 | 3,002,206.46 | 9,243,192.22 | 4,069,079.76 | 3,601,468.84 | | | |
| 127 | | | | 1,409,514.54 | 351,934.94 | 1,065,723.65 | 1,414,718.73 | 745,089.43 | 806,168.71 | 1,578,080.17 | 761,115.78 | 239,814.95 | | | |
| 128 | | | | 150,000.00 | 10,000.00 | 7,000.00 | 157,000.00 | - | 517,615.00 | 28,853.84 | 20,294.25 | 33,242.41 | | | |
| 129 | | | | 432,598.38 | 12,006.20 | (275.84) | 420,062.11 | 370.00 | 3,617.16 | 419,989.56 | 4,332.84 | 580.08 | | | |
| 130 | | | | - | 39,539.00 | - | - | 47,300.00 | - | - | 43,700.00 | - | | | |
| 131 | | | | - | 78,668.65 | 180,833.87 | 9,734.34 | 141,134.50 | 382,251.45 | 569,670.00 | 8,391.54 | (578,061.54) | | | |
| 132 | | | | 200,000.00 | 1,399,999.99 | - | 200,000.00 | 1,399,999.96 | - | 201,472.61 | 1,399,400.24 | 599.76 | | | |
| 133 | | | | 350,653.09 | - | - | 316,270.09 | - | - | 301,789.49 | (4,429.37) | - | | | |
| 134 | | | | 797,262.18 | 2,062,589.33 | 1,743,122.90 | 781,501.78 | 354,154.46 | 1,181,278.58 | 254,218.02 | 69,134.15 | 1,067,257.53 | | | |
| 135 | | | | 4,000,000.00 | 4,000,000.00 | - | 4,000,000.00 | - | - | 4,000,000.00 | - | - | | | |
| 136 | | | | 251,252.74 | 777,279.20 | 410,163.87 | 776,060.50 | 479,502.21 | (392,545.32) | 506,678.28 | 276,325.94 | 184,807.62 | | | |
| 137 | | | | 75,000.00 | - | - | 75,000.00 | - | - | - | 75,000.00 | - | | | |
| 138 | | | | 75,000.00 | - | - | 75,000.00 | - | - | - | 75,000.00 | - | | | |
| 139 | | | | - | 232,219.00 | - | - | 231,163.00 | - | - | 230,418.00 | - | | | |
| 140 | | | | - | - | - | - | - | - | - | - | - | | | |
| 141 | | | | - | - | - | - | - | - | - | - | - | | | |
| 142 | | | | 177,120.00 | - | - | - | 185,360.00 | - | - | 188,000.00 | - | | | |
| 143 | | | | 19,556.41 | 48,228.92 | 22,730.16 | 35,782.78 | 80,049.94 | 129,447.62 | 75,335.45 | 38,571.45 | 108,209.84 | | | |
| 144 | | | | - | - | 235,382.51 | - | - | 235,732.39 | - | - | 235,918.51 | | | |
| 145 | | | | - | - | - | 400,000.00 | 90,000.00 | - | - | - | - | | | |
| 146 | | | | 1,250,000.00 | - | - | 1,250,000.00 | - | - | 1,250,000.00 | - | - | | | |
| 147 | | | | - | 531,680.53 | 90,719.47 | - | 588,521.17 | 33,878.83 | - | 536,569.62 | 20,438.64 | | | |
| 148 | | | | 329,908.80 | - | 9,280.53 | 524,207.19 | (4,457.52) | (3,889.26) | 414,308.00 | (750.00) | - | | | |
| 149 | | | | 598,115.16 | 162,150.00 | - | 257,870.01 | 287,200.00 | - | (18.05) | (121,850.00) | 319,250.00 | | | |
| 150 | | | | - | - | 30,000.00 | 199,882.00 | (30,000.00) | 541,395.34 | 185,692.00 | 11,000.00 | 187,000.00 | | | |
| 151 | | | | - | - | 1,331,411.97 | - | - | 1,347,485.23 | - | - | 1,352,681.53 | | | |
| 152 | | | | 169,799.33 | 1,532,922.40 | (13,622.14) | 44,655.84 | 1,749,600.53 | (29,049.11) | 158,270.55 | 1,680,258.84 | (25,930.12) | | | |
| 153 | | | | 4,627,973.33 | 1,414,882.33 | 316,489.34 | 3,913,948.14 | 18,246.59 | 249,936.45 | 1,991.96 | 1,168,866.48 | 349,018.47 | | | |
| 154 | | | | 2,291,923.19 | 17,811.07 | (24,062.44) | 2,476,328.77 | (39,310.67) | (28,408.26) | 2,492,280.12 | 348,962.55 | 165,523.47 | | | |
| 155 | | | | 3,719,289.24 | 647,653.07 | (48,854.30) | 4,539,530.68 | 334,539.53 | 51,090.32 | 3,073,021.62 | 615,470.78 | 299,383.13 | | | |
| 156 | | | | 1,234,324.44 | 352,299.01 | (29,293.00) | 528,407.91 | 68,803.63 | 206,126.67 | 323,044.81 | 1,059,559.16 | 455,704.81 | | | |
| 157 | | | | 1,812,232.63 | (14,490.23) | (23,874.85) | 1,815,912.40 | (20,730.33) | (20,493.81) | 1,271,899.64 | 351,638.34 | 126,736.44 | | | |
| 158 | | | | - | - | - | (419.76) | - | - | - | - | - | | | |
| 159 | | | | (522.97) | 25,000.00 | 776,715.44 | (938.85) | 17,236.92 | (2,566.63) | (500.00) | 17,816.92 | - | | | |
| 160 | | | | 250,000.00 | - | - | 250,000.00 | - | - | 250,000.00 | 50,000.00 | - | | | |
| 161 | | | | 2,023,330.05 | 879,195.52 | 945,985.19 | 2,383,692.49 | 126,888.38 | 1,253,779.98 | 2,775,445.74 | (216,878.48) | 135,475.99 | | | |
| 162 | | | | 187,805.39 | 43,200.00 | 36,368.16 | 221,414.95 | 43,674.56 | (16,584.68) | 278,554.35 | (711.00) | (457.97) | | | |
| 163 | | | | - | - | - | - | - | - | - | - | - | | | |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | | |
|------|------|--------|-------|----------|---------|---------|----------|---------|---------|----------|---------|---------|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
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DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | | |
|------|-------|------------|-------|--|---------------|--------------|--------------|----------|---------------|--------------|----------|---------------|--------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
| 199 | 217 | SEG | 264 | Solid waste management--closure and long-term care | 133,048.00 | - | - | - | 4,688.02 | 30,374.53 | - | 111,219.80 | 4,207.21 | 755.00 |
| | | SEG Total | | | 133,048.00 | - | - | - | 4,688.02 | 30,374.53 | - | 111,219.80 | 4,207.21 | 755.00 |
| 200 | 272 | SEG | 276 | Solid waste management--environmental repair; petroleum spills; admin. | 178,654.85 | 163,789.58 | 150,238.85 | - | 78,310.86 | 307,724.52 | - | 125,713.11 | 312,586.09 | 847,660.50 |
| 201 | 284 | SEG | 284 | air management--vapor recovery administration | 34,220.61 | 21,032.36 | 27,351.04 | - | 20,200.20 | 33,121.56 | - | 39,650.25 | 22,929.79 | 24,735.53 |
| 202 | 285 | SEG | 285 | Air management--mobile sources | 692,792.73 | 160,263.45 | 390,348.05 | - | 148,505.04 | 446,095.10 | - | 673,438.53 | 149,895.57 | 351,809.31 |
| 203 | 286 | SEG | 286 | Petroleum inspection fd. suppl. to env. fd.; env. repair and well comp. | 1,049,400.00 | - | - | - | 1,049,400.00 | - | - | - | 1,049,400.00 | - |
| 204 | 375 | SEG | 375 | General program operations - pollution prevention | 58,210.71 | 26,185.92 | 3,703.37 | - | 30,896.49 | 12,189.23 | - | 49,480.52 | 39,875.79 | (78,414.80) |
| 205 | 487 | SEG | 487 | Petroleum inspection fund supplement to env. fund; groundwater management | 766,900.00 | - | - | - | 766,900.00 | - | - | - | 766,900.00 | - |
| 206 | 884 | SEG | 884 | General program operations--mobile sources | 405,532.24 | 207,067.76 | (3,652.00) | - | 387,996.10 | 84,865.56 | - | 423,740.96 | 256,223.40 | 55,016.64 |
| 207 | 984 | SEG | 984 | General program operations - mobile sources | 2,065,573.53 | 12,788.89 | 68,765.01 | - | 25,917.46 | 107,494.75 | - | 25,469.45 | 10,920.96 | 48,973.84 |
| | | SEG Total | | | 3,206,368.67 | 591,127.96 | 636,754.32 | - | 3,083,077.41 | 439,262.72 | - | 1,337,492.82 | 2,608,691.60 | 1,249,781.02 |
| 208 | 272 | SEG | 272 | Solid waste management - site-specific remediation | 6,736,766.80 | 1,977,802.71 | 20,351.70 | - | 2,078,442.01 | 67,566.94 | - | 2,749,751.97 | 2,288,592.24 | 121,037.92 |
| 209 | 272 | SEG | 272 | Solid waste management--environmental repair; spills; abandoned containers | 1,709,359.67 | 188,888.41 | 205,639.93 | - | 2,098,403.66 | (196,543.66) | - | 1,034,424.89 | 285,493.40 | 830,282.22 |
| 210 | 275 | SEG | 275 | General program operations - environmental | 2,152,423.70 | 484,352.23 | 629,070.72 | - | 2,373,057.69 | 1,380,837.04 | - | 2,811,778.87 | 676,701.89 | (548,394.94) |
| 211 | 278 | SEG | 278 | General program operations - brownfields | 90,912.78 | 44,811.73 | 119,275.49 | - | 75,515.82 | 150,672.77 | - | 59,331.29 | 48,016.33 | 243,363.86 |
| 212 | 371 | SEG | 371 | General program operations--environmental fund | 479,324.05 | 266,655.34 | 235,409.83 | - | 553,600.19 | 307,522.22 | - | 434,153.10 | 455,763.05 | 284,823.33 |
| 213 | 372 | SEG | 372 | General program operations, nonpoint source -- environmental fund | 67,641.75 | 27,871.93 | 70,571.38 | - | 38,043.70 | 24,227.95 | - | 35,141.60 | 34,049.04 | 187,221.09 |
| 214 | 458 | SEG | 458 | Watershed -- nonpoint source contracts | 964,982.08 | - | 19,319.30 | - | 949,114.80 | 34,522.00 | - | 44,225.73 | 893,025.69 | 0.00 |
| 215 | 460 | SEG | 460 | General program operations - environmental fund - nonpoint | 59,221.42 | 90,308.55 | 188,803.04 | - | 102,346.85 | 73,705.90 | - | 378,180.14 | 172,582.33 | 275,978.28 |
| 216 | 461 | SEG | 461 | General program operations - environmental | 798,199.41 | 741,217.33 | 1,609,528.62 | - | 984,301.18 | 757,796.75 | - | 947,077.04 | 794,778.96 | 1,475,807.94 |
| 217 | 463 | SEG | 463 | Water resources - groundwater management | 91,900.00 | - | - | - | 91,900.00 | - | - | 65,765.54 | - | (26,760.31) |
| 218 | 466 | SEG | 466 | Cooperative remedial action; contributions | 3,101.00 | - | - | - | (3,098.48) | 3,098.48 | - | - | - | - |
| 219 | 478 | SEG | 478 | General program operations, nonpoint source | 294,223.80 | 122,946.32 | 66,245.55 | - | 262,183.46 | 143,481.75 | - | 174,761.84 | 159,219.35 | 118,310.76 |
| 220 | 488 | SEG | 488 | Cooperative remedial action; interest on contributions | - | - | - | - | 11,426.08 | 2,296.47 | - | 5,698.88 | 618.99 | - |
| 221 | 658 | SEG | 658 | Environmental aids -- urban nonpoint source | 28,707.05 | (236,239.53) | 461,782.55 | - | 324,818.20 | 619,095.11 | - | 4,095.41 | (12,484.46) | 34,628.00 |
| 222 | 669 | SEG | 669 | Environmental aids - compensation for well contamination | 9,774.75 | 22,488.23 | 296,852.23 | - | 36,052.89 | 241,407.50 | - | 59,596.94 | 12,220.86 | (21,762.14) |
| 223 | 674 | SEG | 674 | Environmental aids -- river protection; environmental fund | (2,500.00) | - | - | - | - | - | - | - | - | - |
| 224 | 687 | SEG | 687 | Environmental aids - brownfield site assessment | (322,214.02) | (87,194.99) | 1,464,525.48 | - | 371,852.25 | 408,635.33 | - | 217,755.35 | 406,029.48 | 667,793.53 |
| 225 | 688 | SEG | 688 | Environmental aids -- sustainable urban development zones | - | - | - | - | - | - | - | - | - | (189,518.84) |
| 226 | 689 | SEG | 689 | Environmental aids - brownfields green space grants | - | - | - | - | 5,000.00 | 995,000.00 | - | (134,629.96) | (31,252.41) | - |
| 227 | 760 | SEG | 760 | Administrative facilities - principal repayment & interest; env. fund | 57,548.08 | 194.52 | 196,892.80 | - | 81,642.95 | 272.51 | - | 125,564.82 | 298,470.52 | 3,960.59 |
| 228 | 762 | SEG | 762 | Principal repayment and interest - remedial | 1,232,960.42 | 11,177.78 | 1,762,740.79 | - | 1,046,703.55 | 21,126.74 | - | 1,135,836.66 | 1,988,401.83 | 397,060.89 |
| 229 | 863 | SEG | 863 | General program operations--environmental fund | 478,436.14 | 187,805.31 | 642,808.19 | - | 492,230.63 | 469,107.81 | - | 438,825.56 | 134,818.80 | 558,455.64 |
| 230 | 963 | SEG | 963 | General program operations - environmental | 349,013.60 | 388,868.72 | 328,641.68 | - | 180,110.26 | 380,655.26 | - | 445,824.07 | 240,743.27 | 290,743.27 |
| | | SEG Total | | | 15,276,681.48 | 4,231,955.59 | 8,318,459.28 | - | 12,485,367.39 | 4,568,445.32 | - | 11,167,809.70 | 8,751,826.00 | 4,671,778.68 |
| 231 | 280 | SEGF | 280 | General program operations - environmental fund-federal funds | 372,091.33 | 215,198.86 | 258,366.87 | - | 379,489.99 | 233,531.12 | - | 314,287.74 | 274,954.85 | 274,655.08 |
| | | SEGF Total | | | 372,091.33 | 215,198.86 | 258,366.87 | - | 379,489.99 | 233,531.12 | - | 314,287.74 | 274,954.85 | 274,655.08 |
| 274 | Total | | | | 15,648,772.81 | 4,447,154.45 | 8,576,826.15 | - | 12,864,857.38 | 4,801,976.44 | - | 11,482,097.44 | 9,026,780.85 | 4,946,433.76 |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|-------|---|---------------|--------------|-----------------|---------------|--------------|----------------|---------------|--------------|----------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 232 | 277 | SEG | 289 | Solid waste management - dry cleaner environmental response | 72,258.43 | 45,754.88 | 22,486.69 | 74,753.33 | 41,096.09 | 43,817.88 | 76,921.76 | 47,239.63 | 28,304.36 |
| 233 | | | 686 | Environmental aids - dry cleaner environmental response | 1,039,356.14 | 260,101.93 | 415,655.97 | 1,156,100.02 | 340,861.03 | 437,923.95 | 229,224.85 | 67,267.08 | 192,218.70 |
| 234 | | | 989 | Aids administration - dry cleaner environmental response | 25,785.19 | 23,093.35 | 19,100.45 | 31,394.99 | 15,429.72 | 20,185.29 | 34,348.67 | 17,957.42 | 23,874.96 |
| 235 | 279 | SEG | 277 | Recycling; administration | 1,137,399.76 | 328,950.16 | 457,243.11 | 1,262,248.34 | 397,386.84 | 501,927.12 | 340,495.28 | 132,464.13 | 244,398.02 |
| 236 | | | 377 | Recycling; enforcement and research | 1,137,399.76 | 328,950.16 | 457,243.11 | 1,262,248.34 | 397,386.84 | 501,927.12 | 340,495.28 | 132,464.13 | 244,398.02 |
| 237 | | | 666 | Environmental aids - waste reduction and recycling | 468,263.86 | (7,613.19) | - | 468,475.00 | 102,624.52 | 74,091.06 | 397,400.00 | 101,953.22 | 40,163.31 |
| 238 | | | 670 | Financial assistance for responsible units | - | - | 24,446,089.95 | - | - | 24,426,119.43 | - | - | 30,787,858.56 |
| 239 | | | 671 | Recycling efficiency incentive grants | - | - | 1,900,000.00 | - | - | 1,900,000.00 | - | - | 1,900,000.00 |
| 240 | | | 867 | Statewide recycling administration | 108,239.75 | 41,760.25 | 62,266.00 | 102,356.56 | 40,543.44 | 89,100.00 | 151,199.34 | 64,897.51 | 68,146.15 |
| 241 | | | 967 | Statewide recycling administration | 174,511.61 | 107,644.88 | 83,510.23 | 129,943.77 | 51,359.44 | 188,116.79 | 117,417.59 | 70,565.95 | 100,961.34 |
| 242 | 490 | SEGO | AGF | Building Appropriation | 12,506,934.03 | 527,541.52 | (6,896,040.69) | 13,800,081.36 | 589,615.49 | (1,857,382.97) | 5,794,215.05 | 1,431,331.70 | (2,851,196.33) |
| 243 | | | BT7 | Building Appropriation | 12,506,934.03 | 527,541.52 | (6,896,040.69) | 13,800,081.36 | 589,615.49 | (1,857,382.97) | 5,794,215.05 | 1,431,331.70 | (2,851,196.33) |
| 244 | | | BT8 | Building Appropriation | 12,506,934.03 | 527,541.52 | (6,896,040.69) | 13,800,081.36 | 589,615.49 | (1,857,382.97) | 5,794,215.05 | 1,431,331.70 | (2,851,196.33) |
| 245 | 495 | SEGO | TUE | Building Appropriation | 146,150.92 | 11,857.81 | (4,181.77) | 6,021.12 | 2,435.24 | 2,435.24 | 30,039,697.51 | 5,114,112.87 | 3,159,395.89 |
| 246 | | | TA1 | Building Appropriation | 29,885,997.86 | 6,883,429.19 | 2,407.46 | 62,898,119.69 | 3,047,305.22 | 1,051,084.30 | 15,981,117.29 | 4,770,616.24 | (9,173,627.67) |
| 247 | | | TA2 | Building Appropriation | 16,812,281.37 | 4,590,678.13 | (10,451,205.83) | 20,633,097.79 | 1,723,634.66 | (7,492,012.61) | 388,407.00 | 354,783.00 | (100.00) |
| 248 | | | TA4 | Building Appropriation | 649,756.00 | 205,106.22 | 336,526.50 | 836,970.37 | 377,299.20 | 280.00 | 81,925.17 | (234.01) | 231,363.86 |
| 249 | | | TA5 | Building Appropriation | 37,327.27 | 27,553.72 | 125,011.07 | 68,959.15 | 149,936.42 | 73,158.16 | 1,337,686.24 | 13,146.75 | 13,146.75 |
| 250 | | | TE1 | Building Appropriation | 4,347,327.35 | 2,102,659.00 | 423,691.16 | 2,334,419.65 | 2,015,311.80 | 146,791.01 | 954,082.35 | 91,100.91 | 64,890.55 |
| 251 | | | TF1 | Building Appropriation | 9,343,337.56 | 150,360.00 | (5,797,013.92) | 7,041,283.90 | 406,350.95 | (4,936,148.91) | 4,894,099.02 | 1,010,642.00 | (5,632,065.22) |
| 252 | | | TG1 | Building Appropriation | 4,527,787.61 | 1,386,210.00 | (3,348,734.15) | 4,096,916.73 | 574,233.54 | (1,964,020.98) | 2,541,051.72 | 301,208.33 | (1,102,890.00) |
| 253 | | | TH1 | Building Appropriation | 5,819.54 | - | - | - | - | - | 1,329,783.88 | (1,873.44) | (448,192.74) |
| 254 | | | TK3 | Building Appropriation | - | - | - | - | - | - | 200,978.48 | 1,470.16 | (113,110.66) |
| 255 | | | TK5 | Building Appropriation | 106,431.83 | 0.00 | (12,095.71) | 12,549.94 | 33.74 | - | - | - | 168,683.85 |
| 256 | | | TK6 | Building Appropriation | - | - | - | 11,970.46 | - | - | - | - | (190,491.60) |
| 257 | | | TK8 | Building Appropriation | 281,225.93 | 22,500.00 | (289,843.13) | 262,991.60 | - | (241,482.11) | 190,491.60 | - | (5,700.00) |
| 258 | | | TL1 | Building Appropriation | - | - | - | 39,855.17 | - | (6,825.35) | 15,784.52 | - | (4,231.00) |
| 259 | | | TR2 | Building Appropriation | 245,478.71 | (10,991.89) | 3,134.32 | 6,221.92 | - | (4,231.00) | 4,231.00 | - | - |
| 260 | | | TU0 | Building Appropriation | 126,956.74 | 0.00 | 11,229.33 | 17,661.45 | - | - | 652,773.86 | 68,479.00 | 129,621.26 |
| 261 | | | TU1 | Building Appropriation | - | - | - | - | - | - | 393,515.00 | - | (9,207.40) |
| 262 | | | TU2 | Building Appropriation | 1,263,409.25 | 168,048.64 | (487,843.84) | 10,350,004.61 | 161,181.89 | (2,746,957.41) | 3,984,715.58 | 79,219.64 | (1,330,582.73) |
| 263 | | | TU4 | Building Appropriation | 42,914.44 | 403,661.13 | 2,560.55 | 150,714.27 | - | (48,500.00) | 1,155,859.53 | 13,054.03 | (87,563.01) |
| 264 | | | TU5 | Building Appropriation | - | - | - | - | - | - | - | - | 2,472.53 |
| 265 | | | TU7 | Building Appropriation | - | - | - | - | - | - | - | - | 290,112.95 |
| 266 | | | TU8 | Building Appropriation | 2,802.10 | - | (227.18) | 227.18 | - | (227.18) | 227.18 | - | (227.18) |
| 267 | | | TUF | Building Appropriation | 389,932.91 | 1,891.17 | (241,866.94) | 383,413.69 | 444,087.00 | (267,915.40) | 1,997,571.81 | 10,639.40 | (88,1236.30) |
| 268 | | | TUJ | Building Appropriation | 13,713.20 | - | (6,691.50) | 6,691.50 | - | - | - | - | - |
| 269 | | | TUL | Building Appropriation | 35,544.51 | 5,300.00 | 32,290.16 | 125,654.70 | 234,933.88 | (201,334.42) | 338,797.31 | 10,857.82 | (43,318.81) |
| 270 | | | TUM | Building Appropriation | - | - | - | - | - | - | - | - | 86.50 |
| 271 | | | TUP | Building Appropriation | - | - | - | - | - | - | - | - | - |
| 272 | | | TV1 | Building Appropriation | 31,900.00 | - | (15,097.50) | 30,827.50 | - | (1,188.81) | 100,441.32 | 735.09 | (57,232.62) |
| 273 | | | TV2 | Building Appropriation | 7,423.63 | - | (1,308.27) | 2,469.32 | 86.25 | - | - | - | - |
| 274 | | | TVE | Building Appropriation | 20,000.00 | - | (20,000.00) | 20,000.00 | - | (20,000.00) | 20,000.00 | - | (20,000.00) |
| 275 | | | TX1 | Building Appropriation | 1,020,272.83 | (4,145.42) | (648,828.13) | 491,762.54 | 216,308.24 | (45,186.21) | 390,663.93 | (10,760.01) | (241,142.13) |
| 276 | | | TZ1 | Building Appropriation | 119,372.67 | 1,980.96 | (33,118.21) | 302,240.65 | 28,349.25 | (128,430.83) | 177,923.82 | 5,182.42 | 1,180.00 |
| 277 | | | TZZ | Building Appropriation | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF NATURAL RESOURCES

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | | |
|-----------|------|-------------|----------------|---|----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
| 278 | | TZ7 | 13,207.34 | Building Appropriation | - | (8,938.29) | - | 8,938.29 | 8,440.32 | (10,196.55) | - | 10,382.28 | 59,147.92 | (35,217.60) |
| 279 | | TZD | 81,849.64 | Building Appropriation | - | - | - | - | 984.07 | (766.16) | - | 6,959.92 | 960.42 | - |
| 280 | | TZE | 1,562.97 | Building Appropriation | - | 3,894.48 | - | - | - | - | - | - | - | - |
| 281 | | TZG | 97,047.04 | Building Appropriation | - | 2,437.66 | - | - | - | - | - | 84.21 | 229.53 | 10,804.49 |
| 282 | | TZM | - | Building Appropriation | - | - | - | - | - | (5,222.79) | - | 5,222.79 | (42.79) | 18.33 |
| 283 | | TZQ | 6,548.31 | Building Appropriation | - | (5,607.89) | - | - | 2,955.00 | - | - | 5,220.20 | - | - |
| 284 | | TZU | 1,079.41 | Building Appropriation | - | - | - | - | - | (5,220.20) | - | 5,220.20 | - | (5,220.20) |
| 285 | | TZV | 17,394.73 | Building Appropriation | - | (9,336.87) | - | 7,899.26 | - | - | - | - | - | 72,440.61 |
| 286 | | YGI | - | Building Appropriation | - | - | - | - | - | - | - | - | - | 233.12 |
| 287 | | YGK | - | Building Appropriation | - | - | - | - | - | - | - | - | - | - |
| 288 | | YGT | 6,813.63 | Building Appropriation | - | (1,346.52) | - | 2,904.28 | 115.72 | - | - | - | - | 128.69 |
| 289 | | YMP | 44,177.81 | Building Appropriation | - | (2,922.36) | - | 12,689.35 | 2,942.72 | - | - | - | - | (5,631.23) |
| 290 | | Z06 | 74,267.32 | Building Appropriation | - | 1,441.32 | - | 3,497.00 | - | - | - | 132,411.76 | 13,366.04 | - |
| 291 | | Z07 | 5,999.00 | Building Appropriation | - | 1.00 | - | - | - | - | - | 1,725.00 | - | - |
| 292 | | Z10 | 9,525.00 | Building Appropriation | - | (469.00) | - | 37,317.88 | (0.00) | (18,013.39) | - | 30,013.39 | 500.00 | (7,680.50) |
| 293 | | Z11 | 2,990.00 | Building Appropriation | - | 5,115.08 | - | 1,893.00 | - | - | - | 2,448.44 | - | (982.69) |
| 294 | | Z24 | 27,219.70 | Building Appropriation | - | (5,072.20) | - | 25,482.50 | 14,630.00 | (355.44) | - | 66,182,025.87 | 13,521,193.76 | (15,750,034.04) |
| 295 | | Z26 | 69,944,589.46 | Building Appropriation | 16,496,370.59 | (20,364,774.70) | 110,905,927.65 | 9,444,212.17 | 9,444,212.17 | (16,872,922.28) | 66,182,025.87 | 13,521,193.76 | (15,750,034.04) | - |
| | | SEGO Total | 69,944,589.46 | | 16,496,370.59 | (20,364,774.70) | 110,905,927.65 | 9,444,212.17 | 9,444,212.17 | (16,872,922.28) | 66,182,025.87 | 13,521,193.76 | (15,750,034.04) | - |
| 495 Total | | | 178,948.00 | | 101,014.22 | 347,682.62 | 182,063.21 | 112,990.44 | 375,012.23 | - | 198,075.89 | 136,664.85 | 377,032.86 | - |
| 296 | 573 | SEG | 270,925.05 | General program operations-environmental improvement programs; state funds | 82,774.95 | - | 232,568.28 | 92,341.72 | 28,600.00 | - | 200,119.70 | 127,979.76 | 25,600.54 | - |
| 297 | | 869 | 85,686.10 | General program operations - environmental improvement fund | 50,613.84 | 1,082,100.06 | 57,705.95 | 21,075.34 | 1,191,714.41 | - | 43,295.26 | 31,148.84 | 1,228,455.90 | - |
| 298 | | 972 | 535,559.15 | Aids administration - environmental improvement programs; state funds | 234,403.01 | 1,429,782.68 | 472,327.44 | 226,407.50 | 1,595,326.64 | - | 441,490.85 | 285,793.45 | 1,631,089.30 | - |
| | | SEGF Total | 333,920.63 | | 199,015.44 | (132,393.79) | 445,709.40 | 200,177.40 | (132,071.99) | - | 255,673.84 | 111,332.17 | 133,262.58 | - |
| 299 | | 481 | 738,589.41 | General program operations - clean water fund program; federal funds | 226,099.24 | 191,173.47 | 509,979.89 | 533,317.68 | 230,080.52 | - | 585,879.06 | 806,051.26 | 622,181.29 | - |
| 300 | | 482 | 404,096.85 | General program operations-safe drinking water loan programs; federal funds | 349,552.87 | (569,525.66) | 514,597.61 | 280,586.95 | (695,802.95) | - | 510,622.79 | 321,776.90 | (779,595.85) | - |
| 301 | | 986 | 113,603.33 | Aids administration - clean water fund program; federal funds | 49,876.23 | 137,689.05 | 150,257.83 | 12,776.04 | 230,546.13 | - | 154,009.50 | 15,863.14 | 290,306.06 | - |
| 302 | | 988 | 1,590,210.22 | Aids administration - safe drinking water loan programs; federal funds | 824,543.58 | (373,056.93) | 1,620,544.73 | 1,026,858.07 | (367,248.29) | - | 1,506,185.19 | 1,255,023.47 | 266,154.08 | - |
| | | SEGF Total | 2,125,769.37 | | 1,058,946.59 | 1,056,725.75 | 2,092,872.17 | 1,253,265.57 | 1,228,078.35 | - | 1,947,676.04 | 1,550,816.92 | 1,897,243.38 | - |
| 573 Total | | | 328,411,228.43 | | 119,483,752.23 | 157,969,458.23 | 372,797,035.44 | 113,254,782.57 | 173,661,504.93 | - | 318,066,066.94 | 197,214,616.18 | 116,077,148.62 | - |
| | | Grand Total | | | | | | | | | | | | |

DESCRIPTION AND EXPLANATION
 1. Appropriation 101 in Facilities & Lands is used for administration, planning and management of the Portage Levee system. See below for general explanation of variation in spending between quarters of a fiscal year.

DEPARTMENT OF NATURAL RESOURCES SPENDING VARIABILITY FACTORS:
 The base level evaluation instructions direct agencies to explain why spending in an appropriation varies among fiscal year quarters, and especially between the first half of a year and the third and fourth quarters.

The comments for some appropriations in the spreadsheet below indicate reasons for the spending variability that are specific to the appropriation. However, in many cases, the reasons for the variability are related to a few accounting or program factors that are explained below. When these factors are responsible for spending variability in an appropriation, the comments for that appropriation refer the reader to this explanation.

1. Seasonal Variation. Many Department of Natural Resources functions are seasonal in nature. For example, Forestry, Parks and Recreation, and Fisheries and Habitat programs are most active in the spring and summer months. These peak activity seasons occur mostly during the first and fourth fiscal year quarters, and the seasonal activity variation explains some of the variation in spending among fiscal quarters.

2. Accounting Practices.
 a. Assignment from Primary Appropriation. DNR has approximately 260 appropriations and a multitude of funding sources. In order to ensure that eligible activities are charged to the appropriate funding sources, DNR utilizes a primary appropriation system for charging the vast majority of expenditures. Costs are initially charged to the primary appropriation and then later moved onto the appropriate secondary appropriation. There is a primary appropriation for each subprogram and some subprograms share primary appropriations. The more sources of funds a bureau has, the more important this process is.

DEPARTMENT OF NATURAL RESOURCES

This primary appropriation system makes it more likely that costs will be charged to the proper funding source, but greatly complicates an analysis of when costs are incurred. Typically, an appropriation's pattern of expenditures by quarter on WISMART reflects when charges are moved off the primary appropriation onto secondary appropriations. A large increase in expenditures in the 4th quarter on a secondary appropriation most likely reflects lag time in getting the assignment made from the primary to the secondary. To get a sense of a bureau's spending pattern by quarter, it is necessary to look at all appropriations combined. Otherwise an appropriation by appropriation analysis simply shows the impact of the transfers, not when funds were actually expended.

b. Manual vs. Automated Assignment System. Prior to Fiscal year 2001, expenditures were transferred from primary appropriations to secondary appropriations by a manual process, which sometimes occurred later in the fiscal year. Starting in Fiscal year 2001, the assignment process was automated, and expenditures are transferred on a monthly basis via automated journal vouchers. Fiscal year 2001 involved phase-in of the new automated system, and the timing of transfers was more variable during this transition period. Fiscal year 2002 was fully automated.

As a result of these changes, data in this analysis is more consistent and meaningful from Fiscal Year 2002 and forward.

c. When Assignments Are Made. A number of factors determine when an expenditure will be moved from a primary appropriation to a secondary. (a) Assignment is always delayed at the beginning of a fiscal year; it doesn't start until August or September. And not all lines are done at the same time; they are phased in. (b) On small appropriations, an accountant will likely wait until 4th quarter to move expenses, and it will be done manually. (c) Sometimes assignment cannot be done until a bureau has earned a grant. (d) Adjustments and corrections to the assignment process are generally made in the 4th quarter even if the assignment process itself is done on a regular basis. An end-of-the-year correction can result in a negative number in the 4th quarter if the accountant has not moved enough expenditures off an appropriation in prior quarters. All of these factors have a dramatic impact on the quarterly spending pattern in each appropriation.

3. Prudent Spending Practices. It is common practice for bureaus to postpone capital equipment purchases until the end of the year in order to determine whether there is enough funding left to cover these costs. Computer purchases are a good example. This is done to make sure a program can appropriately cover unanticipated expenditures that may arise later in the fiscal year.

Vehicle purchases are always made in the second half of the fiscal year.

4. Encumbrances Contractor costs are encumbered at the time the contract is finalized. However, the Department does not pay until it is billed, and contractors generally do not submit a bill until work is completed. Although the Department sets aside funding through an encumbrance, the actual expenditure may now show up until much later in the fiscal year, increasing spending variability.

5. Fringe Benefit Payment Variability. Health insurance costs are paid three months in advance. As an example, prepaid expenses for health and life insurance from May and June payrolls are processed on WISMART in July of the following fiscal year, along with July fringe costs. This results in higher fringe costs to secondary appropriations early in the fiscal year.

6. Number of Payroll Periods. The number of payroll periods can vary significantly between quarters. In a bureau with expenditures that are largely related to positions, this variation will automatically inflate costs in a single quarter. For example, in FY 01 there were 13 payperiods in the first half of the year, 6 in the 3rd quarter, and 8 in the 4th quarter. In FY 02, there were 12 payperiods in the first half of the year, 6 in the 3rd quarter, and 8 in the 4th quarter. The expenditure increase in the 4th quarter is simply an artifact of the payperiod structure, and salary alone accounts for the increase.

2. Appropriation 103 provides approximately 32% of the basic operations budget of the Parks program. The Parks program develops, manages, and maintains a high-quality system of state parks, forest, trails, educational facilities, and natural areas to support and encourage a wide variety of nature-based recreational opportunities for the citizens and visitors to the State of Wisconsin. The funding is used to maintain adequate operational funding of facilities and infrastructure, both existing and those recently developed, and reinvest in the programs already in place.

3. Appropriation 109-15 is used to support the Natural Heritage inventory administered by the Endangered Resources program. The appropriation supports 2.5 permanent FTE, and provides operational support for customer requests and the NHI database. The expenditures are even throughout the year, but are dependent on the timing of accounting transfers. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.

4. Appropriation 116 is GPR from the tax checkoff match used to support the general operations of the Endangered Resources program. The Endangered Resources program identifies, protects and manages native plant and animal species, natural communities and other natural features; leads the way in restoration of populations and habitats of rare and endangered species; and promotes appreciation, knowledge and stewardship of endangered resources for present and future generations. There are no permanent FTE on the appropriation. The funding provides basic supplies and services, natural area management, LTE's, and funding for contracts with The Nature Conservancy. The spending is largely seasonal. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.

5. Appropriation Description: Appropriation 201 in Waste Management funds 7.0 FTE for the development and implementation of a comprehensive, integrated strategy for the prevention, reduction, minimization, beneficial reuse and disposal of waste materials. Appropriation 201 in Remediation and Redevelopment is funding for staff duties that include: providing technical assistance to facilitate a necessary response, providing redevelopment assistance to promote cleanup and reuse; providing site closure when standards/cleanup is achieved; providing guidance and training to internal and external program participants; and resolving implementation inconsistencies. This funding is for 6.0 FTE. Appropriation 201 in the Air and Waste Program Management covers staff costs associated with the supervisory staff for Air, Waste, and Remediation and Redevelopment. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.

6. Appropriation Description: Appropriation 205 in Air Management is funding for motor vehicle inspection staff in the southeast regional office. This was originally DOT funding - shifted to GPR. Funding for staff, fringe and supplies. Spending Pattern Explanation: Variability due to assignment adjustments at year-end and late lapse plan approvals. Reduced to .75 FTE in 2002 due to GPR reductions.

7. Appropriation Description: Appropriation 301 in Law Enforcement is used to fund wardens used for general enforcement operations. There are 15.77 staff funded from 301. Appropriation 301 in ISS is funding from General program revenue for Science Services operations which include: acquiring original knowledge, analyzing information, providing information for policy and management decisions, applying the scientific method to the solution of environmental and natural resources problems, and providing science-based support services for the achievement of Department initiatives. This is funding for 19.21 positions. Appropriation 301 in the Enforcement and Science Program Management covers staff costs associated with the supervisory staff for Law Enforcement and Integrated Science Service. This is funding 1.00 position. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.

8. Appropriation Description: Appropriation 302 in Law Enforcement is the GPR funding for Vehicle-killed deer. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.

9. Appropriation 401 for general program operations. Spending Pattern Explanation: This is the primary appropriation in WT, DG, and WL--see appropriation 101. Also salary & fringe make up 80-90% of total expenditures so that fringe is front-loaded early. Appropriation 401 for Fisheries Management now only funds a .10 FTE (of a full time veterinarian position), treaty assessment, and commercial fishing monitoring. Appropriation 401 is the primary appropriation for the Water Program (WL). Appropriation 401 in Drinking Water and Groundwater is used for DG activities related to public water systems, private water systems, and groundwater management. This appropriation funds 25 FTE in DG. Spending

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- Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 10 Appropriation 414 for remedial action in the Great Lakes and their tributaries. Spending Pattern Explanation: Funds cover contracts. The Department pays whenever the work is done and bill is received.
 - 11 Appropriation 427 was a one-time earmark for work on the Menomonee river when 427 was still part of the environmental aids structure of DNR. Final expenditure of \$28,808.63 was made in August, 2007. The negative amount is actually the encumbrance liquidation amount to close out the appropriation.
 - 12 Appropriation 501 funds a new grant program to provide funding to the Florence Wild Rivers Interpretive Center. The first payment occurred in FY08 and was a single payment made in the third quarter.
 - 13 Appropriation 503 is used to pay the GPR supported portion of Aids in lieu of taxes on Department owned properties. The payments are due at a specific time of the year, and are made in the 3rd quarter.
 - 14 Appropriation Description: Appropriation 505 is a Recreation Aids for Snowmobile trail aids from the general fund used for: development and maintenance, the cooperative snowmobile sign program, major reconstruction or rehabilitation to improve bridges on existing approved trails, trail rehabilitation, signing of snowmobile routes, and state snowmobile trails and areas. Spending Pattern Explanation: Construction and development take place mostly in the summer. Maintenance is both summer and winter. Claims are not due for up to 6 months after the work takes place, so the timing of state expenditures can vary.
 - 15 App 602 is nonpoint source pollution abatement financial assistance under s. 281.65. Payments from this appropriation are strictly reimbursement to grantees and made only when a project is done. Pattern of payment is driven by grant application deadlines and project completion dates.
 - 16 App 604 is local water quality planning aids for designated local agencies and to local governments that are not designated local agencies for water quality planning activities under s. 281.51. Payment pattern is dependent on when reimbursement requests are submitted from the grantees.
 - 17 Debt service - based on amortization schedule.
 - 18 Debt service - based on amortization schedule.
 - 19 Debt service - based on amortization schedule.
 - 20 Debt service - based on amortization schedule.
 - 21 Debt service - based on amortization schedule.
 - 22 Debt service - based on amortization schedule.
 - 23 Recreational Property development & maintenance funds - spring/summer/fall construction season.
 - 24 Facilities development & maintenance - spring/summer/fall construction.
 - 25 Debt service - based on amortization schedule.
 - 26 Debt service - based on amortization schedule.
 - 27 Road maintenance & development - spring/summer/fall construction season
 - 28 Appropriation 801 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
 - 29 Appropriation 901 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
 - 30 Appropriation 136 is private and public sources of funding used for: Endangered Resources - eagle and osprey projects. Wildlife Management - wetland restoration and enhancement projects. Forestry - maintain a warehouse which involves the purchase and sale of fire equipment for sale outside DNR. Parks/So. Forests - property and golf course maintenance. See appropriation 101 for general explanation of expenditure variance between quarters.
 - 31 Appropriation 176 was created for Parks interpretive fees. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
 - 32 Appropriation Description: Appropriation 216 in Remediation and Redevelopment is funding for staff duties that include: fee-related program management; customer service; reports; and case closure requests. This funding is for: 9.0 FTE.
 - 33 Appropriation Description: Appropriation 221 in Waste Management is funding for the prevention of adverse environmental impacts from the generation, transportation, treatment, storage and disposal of solid and hazardous wastes through plan review and licensing activities; inspection and compliance actions; and technical assistance and outreach. This covers 29.0 FTE. Spending Pattern Explanation: A lot of contract work in 2002 for IT work and EMS. Appropriation Description: Appropriation 221 in Remediation and Redevelopment is funding for hazardous waste work as it applies to contaminated sites (re: landfills, wells, etc.) This funding is for 2.5 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
 - 34 Appropriation Description: Appropriation 223 in Air Management is funding for the recovery of CFCs through salvage operations. The equivalent of 2.0 FTE. Spending Pattern Explanation: Some variation in supply line (4) in Winter months due to reduction in salvage expenses.
 - 35 Appropriation Description: Appropriation 224 in Air Management is funding for permit review of new construction. This funds 19.5 FTE. The is some overtime and LTE funding. The Air Permit Improvement initiative during these three years greatly increased the approved spending authority. Spending Pattern Explanation: Note that LTE funding transferred at the end of the year. There are encumbered contracts for systems development on the supply line.
 - 36 This appropriation is funded from contracts with Focus on Energy, etc. Most of the expenditures are for lab analysis costs that were delayed because the Focus contracts with DNR or DNR purchase orders were not issued timely.
 - 37 Appropriation Description: Appropriation 231 in Waste Management is for programs for regulation of metallic mining. This funds 3.0 FTE (2.0 perm and 1.0 project). Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters. No revenue is currently being collected under this authority so there are limited/no expenditures being made.
 - 38 Appropriation Description: Appropriation 232 in Air Management is Asbestos inspection and permit review work. Funding for 2.0 FTE. Spending Pattern Explanation: Contract dollars in supply line.
 - 39 Appropriation description: Appropriation 235 is stationary sources of air contaminants for which an operation permit is required under s.285.60 but not under the federal clean air act as specified in s.285.69(2)(i). Spending patterns affected by revenue collections and need to keep this program revenue in the black.
 - 40 Appropriation Description: Appropriation 236 in Air Management is funding for stationary sources permit writing (EPA Title V program). This covers 87.5 FTE in FY06 and 77.5 FTE in FY07 and FY08. Spending Pattern Explanation: This is Air Management's primary funding source. See appropriation 101 for primary information. Appropriation 236 in the Air and Waste Program Management covers staff costs associated with the supervisory staff for Air, Waste, and Remediation and Redevelopment. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
 - 41 Appropriation Description: Appropriation 326 in ISS is funding for Laboratory Certification programs, ensure that qualified laboratories are available to assist in implementation of the agency's environmental programs. Funding for 7.89 positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
 - 42 Appropriation Description: Appropriation 329 in Law Enforcement is program revenues from restitution on fish, wildlife and environmental special investigation operations. In Science Services, the revenues come from private and public sectors to fund research projects. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
 - 43 Appropriation Description: Appropriation 330 in ISS is funding for printing and postage reimbursement from power company-related projects. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
 - 44 Appropriation Description: Appropriation 335 in Science Services is funding for operator certification/license septage and solid waste, drinking water operator training evaluation study and water operator certification work. This work comes from state operator certification fees. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
 - 45 Appropriation Description: Appropriation 336 in Law Enforcement is used to fund an environmental warden who enforces stationary source actions. There is 1.0 staff funded from 336. Appropriation 336 in ISS is funding for the library

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- services from Air Management - stationary sources. Spending Pattern Explanation: See appropriation above for DNR overview explanation of expenditure variance between quarters.
- 46 Appropriation 418 for administration of the storm water discharge permit program. Spending Pattern Explanation: This function is covered both by GPR and App 418 PR. Costs are charged first to the PR in order to use it as early as possible.
- 47 Appropriation 419 for Great Lakes protection activities. Spending Pattern Explanation: Contacts are coded directly to this appropriation. Expenditures are dependent on when work is completed and contractors paid.
- 48 Appropriation 426 for certification of operators of water systems, wastewater treatment plants and sewage servicing vehicles and for wastewater management activities. Spending Pattern Explanation: This is a small appropriation and eligible costs are moved here later in the year when revenue numbers are better known. See appropriation 101.
- 49 Appropriation 429 for private and public sources which includes Aquatic Plant Management fees. Spending Pattern Explanation: See appropriation 101. This is a secondary appropriation.
- 50 Appropriation Description: Appropriation 430 for Watershed funds waterway and wetland permitting, including 8 FTE positions and support. Revenue has been variable and impacts the timing of transfers to this secondary appropriation. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 51 Appropriation Description: Appropriation 431 for administration of the Groundwater Quantity program. This appropriation funds 5 positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 52 Appropriation Description: Appropriation 432 for research for the Groundwater Quantity program. Spending Pattern Explanation: Contracts, mostly with UW System Schools, are directly encumbered against this appropriation.
- 53 App 625 was a PR audit recovery appropriation for future nonpoint grants. It was converted to appropriation 725 and is now used for debt service.
- 54 Debt Service - based on amortization schedule
- 55 Resource acquisition & development - based on grant agreements
- 56 Appropriation 907 from program fees for educational programs at Mackenzie Environmental Center. Spending Pattern Explanation: This is a secondary appropriation so transfers occur later in year (see appropriation 101). Late spending pattern is also due to fact that revenue may be low and the management accountant postpones transfer until later in the year when revenue amounts are known.
- 57 Appropriation 921 for general program operations from private and public sources. Spending Pattern Explanation: This is a secondary appropriation and shows pattern associated with secondaries (see appropriation 101. Management accountant tends to do transfers late in the year.
- 58 Appropriation 929 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows pattern associated with secondaries (see appropriation 101. Tend to hold off transfers until revenue can be assessed.
- 59 Appropriation 805 for program revenue from other agencies for GEO services received. Spending Pattern Explanation: Expenditures only occur for projects paid by other state agencies.
- 60 Appropriation Description: Appropriation 241 for Air and Waste Division USEPA, FEMA, etc. grants. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 61 Appropriation Description: Appropriation 341 in Law Enforcement is from four Environmental Protection Agency grants which fund 6.0 positions. These grants fund activities for Non-title 5 air sources, Hazardous Waste enforcement, Leaking Underground Storage Tanks enforcement, and Wastewater enforcement. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 62 Appropriation Description: Appropriation 441 for Water Division USEPA, FEMA and USFWS grants. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 63 Federal Pass-Thru dollars to counties with National Forests within their boundaries. The money is calculated by the Federal Government and given to DNR to distribute to affected counties based on published schedules.
- 64 Appropriation 584 is used to pay the Federal supported portion of Aids in lieu of taxes on National Forest properties located in cities, towns, and villages. The payments are due at a specific time of the year, and are typically made in the 3rd quarter.
- 65 App 683 is all moneys received from the federal government to aid localities. These funds are from the nonpoint 319 incremental grant and go to the Bureau of Community Financial Assistance to award for best management practices for nonpoint work. Timing of expenditures is driven by the grant process above for App 602. We pay when the work is completed.
- 66 App 684 is all moneys received from the federal government to aid local planning. These funds are from USEPA 205j/604b grant. Timing of expenditures is driven by the grant process and when pay requests from grantees are submitted. We pay when the work is completed.
- 67 Appropriation 685 is all moneys received from the federal government (EPA) under s.292.72(1), to make loans or grants for the remediation of brownfield sites under s.292.72(1).
- 68 App 941 is all moneys received from the federal government. Timing of expenditures is driven by the grant process. Spending Pattern Explanation: This is a secondary appropriation and shows pattern associated with secondaries (see appropriation 101.
- 69 Appropriation 137 in Endangered Resources is used for supporting the Whooping Crane Reintroduction project. This funding source supports 0.5 FTE positions. See appropriation 101 above for an explanation of expenditure patterns. This is a secondary appropriation.
- 70 Appropriation 138 in Wildlife Management is used for Elk Management. This funding source supports 0.5 FTE positions. See appropriation 101 above for an explanation of expenditure patterns. This is a secondary appropriation.
- 71 Appropriation 139 in used for: Endangered Resources - Coastal Zone Management including coastal wetland project and guidebooks. Wildlife Management - Wildlife Health cooperative agreements with the Wisconsin Department of Health. Forestry - fire equipment that was bought by Forestry subprograms. Parks/So. Forests - FEMA federal pass-thru grants (WJ Emergency Mgmt) See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 72 Appropriation 239 covers contracts we have with other state agencies such as DOT and DHFS. Most funding is used to fund other contracts. Payments are dependent on when we receive contractor pay requests.
- 73 Appropriation Description: Appropriation 338 in Law Enforcement is the funding from the Snowmobile Account of the Conservation Fund. This funding is used for snowmobile enforcement and training. There are 9.0 FTE on this funding source. Spending Pattern Explanation: The purchase of education materials often occurs at the end of the year.
- 74 Appropriation Description: Appropriation 339 in Law Enforcement is revenue received from Department of Justice for new recruit and recertification training. In Science Services the funding is from inter-agency and inter-bureau agreements for projects identified in the agreements. This fund 14.5 positions. See Appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 75 Appropriation Description: Appropriation 436 for Fisheries and Habitat funds treaty assessment functions such as setting bag limits for anglers and spear fishing quotas. It funds 2 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 76 Appropriation 439 for service funds. Spending Pattern Explanation: See appropriation 101. This is a secondary appropriation.
- 77 This appropriation was an earmark of funding for one project. Payments are based on receipt of requests from the grantee.
- 78 Transportation Development projects - spring/summer construction
- 79 Resource acquisition & development - FEMA pass-thru grants (WJ Emergency Mgmt)
- 80 Appropriation 831 for general program operations. Spending Pattern Explanation: This appropriation is its own primary; see appropriation 101. Appropriation 831 for general program operations, funded by PRS charges. Spending Pattern Explanation: See appropriation 101.
- 81 Appropriation 938 for approval fees to Lac du Flambeau band. Spending Pattern Explanation: These are payments to the Lac du Flambeau based on the license year.
- 82 Appropriation 938 for approval fees to Lac du Flambeau band. Spending Pattern Explanation: These are payments to the Lac du Flambeau based on the license year.
- 83 Appropriation 939 for service funds. Spending Pattern Explanation: See appropriation 101. This is a secondary appropriation.
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- 85 Appropriation 105 for Forestry is used to make payments to county registers of deeds to record tax law documents. The payments are made whenever the documents are recorded. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 86 Appropriation 106 for Forestry is used to pay for costs incurred to assist in fighting forest fires in states included in the Great Lakes Compact. These Compact out-of-state fires are separate from other forest fire emergencies costs incurred by DNR and reimbursed by the Federal Gov't. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 87 Appropriation 153 is used for wild turkey restoration projects funded by turkey hunting licenses and stamps. The work is seasonal, with most expenditures occurring in the spring.
- 88 Appropriation 155 is used to fund Chronic Wasting Disease management activities. Expenditures are coded to a primary appropriation and transferred to 155 manually. Spending authority for this appropriation was removed in the 07-09 biennial budget.
- 89 Appropriation 159 is used for pheasant restoration projects and is supported by 40% of pheasant stamp sales revenue. The expenditures are seasonal, but run through the primary appropriation. See Cell AB-2 above for DNR overview explanation of expenditure variance between quarters.
- 90 Appropriation 160 is used for wetland habitat improvement projects for waterfowl stamps. The work is seasonal, but expenditures are also run through the primary appropriation. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 91 Appropriation 161 in Wildlife Management is used for general program operations. Wildlife Management is responsible for managing wildlife on nearly 5 million acres of public land and protecting, conserving, managing, and regulating the use of Wisconsin's wildlife and its habitats. Appropriation 161 is the primary appropriation from the Fish & Wildlife account used to support the general operations and staffing in the Wildlife Management program. Appropriation 161-08 is used to support general operations of the Land Program Management subprogram. Almost all expenditures are for permanent positions. Appn 161 is the primary funding source for the Parks and Southern Forests sub-programs. The funding is used to operate, maintain, and develop state park, trail, and southern forest properties. See appropriation 101 for DNR overview explanation of expenditure variance between quarters. Also, much of the work is seasonal. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 92 Appropriation 163 is used for Endangered Resources General Program Operations and supports 15.0 FTE positions. Funding is received primarily from and Endangered Resources tax check off on the state income tax form and sales of the timber world vehicle license plate. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 93 Appropriation 165 for Forestry is used to fund contracts for Managed Forest Land (MFL) plans with private forests. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 94 Appropriation 166 for Forestry is used to fund general operations for the Forestry program. The Forestry program is responsible for developing and implementing a balanced management and protection program for the state's forest resource. Forestry plans, coordinates and administers programs for the protection, sustainability, improvement, perpetuation and use of Wisconsin's forests. Forestry manages and initiates the following activities and programs: fire prevention, fire management, forest nursery management, tree improvement, forestry education, fire suppression equipment development and fabrication, administration of the Managed Forest Law, urban forestry, private forestry, state forests, county forests, forest health, forest hydrology, forest ecology including ecological classification systems, silviculture, forestry public awareness and outreach, issue management, personnel management and recruitment, GIS and remote sensing, resource analysis and utilization, and forest inventories. See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 95 Appropriation 168 funds activities to acquire, integrate and disseminate information concerning inventories and data on aquatic and terrestrial natural resources. Expenditures are run through a primary appropriation and transferred to 168 through assignment.
- 96 Appropriation 169 is used to pay real estate taxes and assessments on DNR properties. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 97 Appropriation 172 for Forestry & Parks is used to fund All-Terrain Vehicle projects and ATV trail maintenance on ATV trails on state properties. Expenditures are seasonal. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 98 Appropriation 173 is used for: Wildlife Management (173-11) - prepare land for planting, spend rent received for the Truax drill, a machine used for land preparation for wild plantings, and for sharecropping payments received. Expenditures are for seasonal wildlife habitat projects, but run through the primary appropriation. Forestry - rent site preparation and equipment to counties. Parks/So. Forests - land rental income funds land maintenance work. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 99 Appropriation 174 for Parks and Forestry is used to fund snowmobile trail maintenance on state properties from the Snowmobile account. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 100 Appropriation 179 for Forestry is used by the forestry nurseries for the purchase and treatment of seed. Seasonal variances - fall and early winter activity when seed is available. See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 101 Appropriation 180 in Forestry is used for tree seedling surcharges to fund the development of a Forestry Education curriculum through a contract with UW-Stevens Point. The Department gets billed once annually in the 4th quarter. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 102 Appropriation 182 is used for a contract with UW-Stevens Point to develop a K-12 curriculum and strategic planning services for the Forestry Education Center in Milwaukee. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 103 Appropriation 183 in Endangered Resources is used for gifts to fund specific projects. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 104 Appropriation 184 is used to control beavers and address damage done by beaver dams. Expenditures are seasonal, but go through the primary appropriation.
- 105 Appropriation 185 in Wildlife Management is used to administer the urban wildlife program, including a contract with APHIS for nuisance wildlife control in urban areas. The contract is paid whenever the bill is received. Appropriation 185-11 is used to support 2 positions to administer the urban wildlife program, and to contract with the federal APHIS for nuisance wildlife control. Expenditures are run through the primary appropriation. See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 106 Appropriation 186 is used for contracts for the establishment of timber sales on State lands, including updating forest reconnaissance, marking of trees & harvest boundaries, estimating volume, preparing maps. The costs of contracting are met by the related account revenues. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 107 Appropriation 188-11 is used to fund an annual seminar for trapper education instructors from fees received for trapper education courses. Expenditures occur to the primary appropriation, and transferred back later. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 108 Appn 189 collects reservation fees that are later paid out to the reservations agent (currently Reserve America)
- 109 Appropriation 191 is used to fund Pheasant Stocking & Propagation activities at the Poyette Game Farm. Expenditures are run through a primary appropriation and transferred to this appropriation through assignment.
- 110 Appropriation 195 in Forestry is used for Karner Blue Butterfly Habitat Conservation Plan (HCP) to address the potential incidental take of Karner Blue Butterfly which fall under the federal endangered and threatened species. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 111 Appropriation 101 for general explanation of variation in Law Enforcement is the primary funding from the Fish and Wildlife Account of the Conservation Fund. This funding is used to fund 137.88 staff who deal with fish and wildlife enforcement issues. Appropriation 361 in ISS is funding from Conservation SEC for Science Services operations which include: acquiring original knowledge, analyzing information, providing information for policy and management decisions, applying the scientific method to the solution of environmental and natural resources problems, and providing science-based support services for the achievement of Department initiatives. With 18.90 FTE, this is the ISS primary account.

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- Appropriation 361 in the Enforcement and Science Program Management covers staff costs associated with the supervisory staff for Law Enforcement and Integrated Science Service which has 5.50 positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 113 Appropriation Description: Appropriation 362 in Law Enforcement is the funding from the ATV Account of the Conservation Fund. This funding is used for ATV enforcement and safety training. There are 9.0 FTE on this funding source. Spending Pattern Explanation: The purchase of education materials often occurs at the end of the year.
- 114 Appropriation Description: Appropriation 363 is the Conservation Fund funding for Vehicle-killed Deer. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 115 Appropriation Description: Appropriation 365 in Law Enforcement is used for hunter education supplies and services. This appropriation was combined with 369 appropriation.
- 116 Appropriation Description: Appropriation 366 in ISS is funding from voluntary contributions for lake research. This has no positions, but is mainly contracts. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 117 Appropriation Description: Appropriation 367 in Law Enforcement is funding for fish habitat protection and exotic/invasive species work from the Water Resources account. This is funding for 2.20 positions. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 118 Appropriation 369 in Law Enforcement is used for education and safety programs supplies and services for boating, snowmobiles, atv and hunter education. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 119 Appropriation Description: Appropriation 373 in Law Enforcement is used for boat enforcement wardens, paid from the boat account of the Conservation Fund. This is funding for 21.0 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 120
- 121 Appropriation Description: Appropriation 383 in Science Services is funding for inland beach monitoring e-coli work from the Water Resources account. This work is done through contractual work.
- 122 Appropriation 442 for dam inspections and safety administration and wetland mapping. Spending Pattern Explanation: These activities are funded from mixed funding sources. Expenditure pattern in any one fund source just depends on when costs got moved to that source. See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 123 Appropriation Description: Appropriation 443 for Fisheries Management administration of the salmon stamp, supports hatcheries that raise trout and salmon for the Great Lakes, and surveys related to the stocking program. It supports 4.5 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 124 Appropriation Description: Appropriation 444 for Fisheries Management funds inland trout habitat improvements. It supports 9.3 FTE positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 125 Appropriation Description: Appropriation 445 for Fisheries Management funds Sturgeon Stocking and Habitat Improvements. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 126 Appropriation Description: Appropriation 459 for Fisheries Management funds ongoing evaluation of fish populations, fish rearing and stocking, fish habitat protection and improvement, development of rules and regulations, public information and education, waterway and wetland protection, treaty assessment, and general program operations. It supports 188 FTE positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 127 Appropriation 465 for lake and river management activities and also funds lakes association partnership self-help monitoring, lake habitat work on shallow lakes, wetlands mapping, and aquatic plant management. It supports 19.5 FTE positions. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 128 Appropriation Description: Appropriation 467 for Fisheries Management funds Sturgeon Stocking and Habitat in inland waters. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 129 Appropriation Description: Appropriation 544 for Forestry Resource aids for Forestry Education and Professional Development. Grants are given out to partners in the state to assist with forestry education efforts. Grants are not given on a set time schedule and payments occur when sporadically throughout the fiscal year.
- 130 Appropriation 545 is used to provide grants to local fire departments to help suppress forest fires. The grant awards are made on a grant cycle, with awards at certain times of the year. Appropriation 545 in Forestry are grants to fire departments to suppress fires. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 131 Appropriation 546 is used to make payments to Ducks Unlimited to fund conservation efforts in the US, Canada and Mexico. Payments are made once each year.
- 132 Appropriation 549 is used to pay for meat processors for the cost processing donated deer in areas of the state not affected by CWD. Expenditures occur as claims from counties that participate in the program are processed. In light of a projected deficit in the Wildlife Damage account which funds this appropriation, these claims were paid by appropriation 554 and 161 in SFY2008.
- 133 Appropriation Description: Appropriation 550 is an Enforcement Aid paid from boating registration fees, given to local government units for boating enforcement. Spending Pattern Explanation: Paid out at the end of the year.
- 134 Appropriation Description: Appropriation 551 is an Enforcement Aid paid from ATV registration fees, given to local government units for ATV enforcement. Spending Pattern Explanation: Paid out at the beginning of the year.
- 135 Appropriation Description: Appropriation 552 is an Enforcement Aid paid from Snowmobile registration fees, given to local government units for snowmobile enforcement. Spending Pattern Explanation: Per statute costs incurred from May 1 to April 20 are submitted, audited, prorated if necessary and paid by October 1.
- 136 Appropriation 553 is used to pay Wildlife Damage claims and abatement costs, and also county administration costs related to the wildlife damage program. The revenue is dedicated Fish & Wildlife account revenue from a surcharge on licenses, and the sale of hunter's choice permits and bonus deer permits. The expenditures are at specific times of the year, when claims must be submitted and paid. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 137 Appropriation 555 is used to pay the aids in lieu of taxes payments on Department owned properties acquired after December 31, 1991. The payments are due at a specific time of the year, and are made in the 3rd quarter.
- 138 Appropriation 557 is used to provide grants for the Wisconsin Forest Landowner Grant Program. The expenditure pattern is based on the grant awards being made on a grant cycle.
- 139 Appropriation 558 is a direct grant provided to the Urban Open Space Foundation, as provided by the Legislature. The grant is made at a specific time, based on receipt of the application by the recipient. Appropriation 558 in Forestry is a direct grant to Urban Open Space Foundation. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 140 Appropriation 559 is used to make a direct grant from the Forestry account for the Ice Age Trail. The grant is made at a specific time based on receipt of the application by the grant recipient.
- 141 Appropriation 560 is used to provide direct grants to Gathering Waters and the Natural Resources Foundation, as directed by the Legislature. The grants are made at a specific time, but the expenditure pattern is a result of errors that were made because the grants in appropriations 558 and 559 were originally paid out of 560, and then later corrected. Appropriation 560 in Forestry is used for gathering waters and Natural Resources Foundation. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 142 Appropriation 562 is used to make payments to Canada for participation in migratory waterfowl flyway quota planning. The payment is made once per year.
- 143 Appropriation 563 is used to provide aids from the Fish & Wildlife account to counties for county fish and game habitat projects. The expenditures are made as aid applications are received and awarded, and the work is mostly seasonal.
- 144 Appropriation 564 is used to make wildlife habitat aid payments to counties (10 cents/acre) for habitat projects on County Forests for the Forestry account. The aid payments are made a specific time of the year, with some minor variations. Appropriation 564 in Forestry is where wildlife pays to County forest for wildlife habitat. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 145 Appropriation 565 is used to make loans to counties for County Forest projects from revenue received from severance taxes under the forest tax program. The loans are made at specific times, based on a loan application and award cycle. Appropriation 565 in Forestry is used for County forest loans. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.

DEPARTMENT OF NATURAL RESOURCES

- 146 Appropriation 566 is used to make direct payments to counties with more than 40,000 acres of land in forest tax law programs. The payments are all made at a specific time of year. Appropriation 566 in Forestry is for direct payment to counties with more than 40,000 acres of tax law lands. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 147 Appropriation 567 is used for loans to counties for County Forest Management funded directly from the Forestry account. The loans are provided on an application and award cycle, resulting in expenditures at certain specific times of the year.
- 148 Appropriation 568 is used to make supplemental loans to counties for meritorious projects on county forest lands. The loans are made on an application and award cycle, resulting in expenditures at certain times of the year.
- 149 Appropriation Description: Appropriation 569 is a Recreation Aid for supplemental snowmobile trail aids. Spending Pattern Explanation: Construction and development take place mostly in the summer. Maintenance is both summer and winter. Claims are not due for up to 6 months after the work takes place, so the timing of state expenditures can vary.
- 150 Appropriation 570 is used to make loans to counties from revenue received from severance payments for land acquisition and capital development projects on county forest lands. These loans are made on an application and award cycle, with payments made at specific times of the year. Appropriation 570 in Forestry is used for land acquisition and capital development. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 151 Appropriation 571 is used to make aid payments to counties with land enrolled in the forest tax law programs at the rate of 20 cents or 30 cents per acre, depending on the program. The payments are all made at a specific time of the year. Appropriation 571 in Forestry is funding used for lands enrolled in tax law. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 152 Appropriation 572 is used for Urban Forestry Grants, and for County Forest Administrator Grants. The grant awards are made on a cycle, with most awards made in the 4th quarter. Appropriation 572 in Forestry is for urban forestry grants. County forest administrator grants and sustainable forestry. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 153 Appropriation Description: Appropriation 573 is a Recreation Aid for recreation boating projects which include the Fox River, Black Point Estate, the Portage levee system, etc. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 154 Appropriation Description: Appropriation 574 is a Recreation Aid from the snowmobile account in the conservation fund to provide state aid to counties for snowmobile trails. Spending Pattern Explanation: Construction and development take place mostly in the summer. Maintenance is both summer and winter. Claims are not due for up to 6 months after the work takes place, so the timing of state expenditures can vary.
- 155 Appropriation Description: Appropriation 575 is a Recreation Aid from the snowmobile account in the conservation fund to the estimate of snowmobile gas tax payment for state aid for snowmobile trails. Spending Pattern Explanation: See Explanation: Construction and development take place mostly in the summer. Maintenance is both summer and winter. Claims are not due for up to 6 months after the work takes place, so the timing of state expenditures can vary. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 156 Appropriation Description: Appropriation 576 is a Recreation Aid from the ATV account in the conservation fund to the estimate of ATV gas tax payment for state aid for ATV trails. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 157 Appropriation Description: Appropriation 577 is a Recreation Aid from the ATV registrations to provide aid to towns, villages, cities, counties, and federal agencies for non-state all-terrain vehicle projects. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 158 Appropriation Description: Appropriation 578 is a Recreation Aid from fees paid under s.23.33(2) to be used for incentive payments to landowners for public all-terrain vehicle corridors under s.23.33(5r). This is a reuse of an older alphanumeric so is a different program that the last base review program.
- 159 Appropriation 579 is used to make aids in lieu of tax payments from National Forest Income to municipalities that have National Forest acreage within their boundaries. Payments are made at a specific time, in the 4th quarter. Appropriation 579 in Forestry is for aids in lieu of taxes on State owned properties purchased between June 30, 1969 and December 31, 1991. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 160 Appropriation 580 is used to provide urban wildlife control grants to municipalities. The grants are made whenever the Department is billed. Appropriation 580 in Wildlife Management is the wildlife urban grant program. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 161 Appropriation Description: Appropriation 581 is a Recreation Aid created in the 2001-03 budget to provide aid to non-for-profit organizations to promote ATV safety and education. The funding at \$268,000 in FY02 and \$250,000 in FY03. Spending Pattern Explanation: Only one year of payments made
- 162 App 663 is for lake management planning grants under s. 281.68 and lake management and classification grants under s. 281.69. Spending pattern is entirely driven by the grant deadlines, grant processing time and whether a grant is eligible for a 75% advance payment (e.g. lake planning grants). Any variation in payment by quarter is driven by when grants were submitted and when payment can be made under the statutes.
- 163 App 675. Same as App 674. See above.
- 164 App 675. Contracts with the River Alliance for technical assistance and education.
- 165 Appropriation 678 is for grants under s.23.22(2) to control invasive species that are aquatic species. New grant program starting fiscal 08.
- 166 Debt Service - based on amortization schedule - 4th quarter refunds from DOA for "Big Chip" purchase
- 167 Debt Service - based on amortization schedule
- 168 Debt Service - based on amortization schedule
- 169 Rental property maintenance & development - spring/summer/fall construction
- 170 Debt Service - based on amortization schedule
- 171 SE WI Boat Access development - spring/summer construction
- 172 Resource acquisition & development - spring/summer construction
- 173 Boat Access development projects - spring/summer construction
- 174 Mississippi/Lower St Croix river development -spring/summer construction
- 175 Administrative facility development - maintain and develop administrative facilities
- 176 Appropriation 861 for general administration and support for the department. Spending Pattern Explanation: This is the bureau's primary appropriation--see appropriation 101.
- 177 Appropriation 865 for all revenue received from promotional activities and publications. Spending Pattern Explanation: No M&B expenditures coded to this appropriation. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 178 Appropriation 890 is for donations to the agency. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 179
- 180 Appropriation 961 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation--see appropriation 101.
- 181 Appropriation 975 for production and distribution of the Natural Resources Magazine. Spending Pattern Explanation: This is the bureau's secondary appropriation--see appropriation 101.
- 182 Appropriation 978 for snowmobile aids administration. Spending Pattern Explanation: This is a secondary appropriation. See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.
- 183 Appropriation 979 for handling, issuing and approval fees. Explanation: This is not an outright expenditure. It is a transfer of expenditures done in the 4th quarter based on revenue received.
- 184
- 185
- 186 Appropriation 181 is used for federal grants: Endangered Resources - F&W Service for specific endangered resources projects. Forestry - primarily from the U.S. Forest Service Wildlife Management - F&W Service, primarily the PR grant. Parks/So. Forests - primarily National Park Service, some small F&W Service grants See appropriation 101 for general explanation of variation in spending between quarters of a fiscal year.

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- 187 Appropriation 187 is used to deposit reimbursements for out of state fire emergencies. Funds are used to reimburse state accounts where expenses were incurred. Expenditures are made as reimbursements are received.
- 188 Appropriation Description: Appropriation 381 is grants received from the federal government. In Law Enforcement, the grants received fund 17.5 positions. The two large grants in Law Enforcement are the US Coast Guard grant and the Pitman-Robertson grant. In Science Services, the grants received fund 23.0 positions. The two large grants in Science Services are the Pitman-Robertson grant and the Dingell-Johnson grant. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 189 Appropriation Description: Appropriation 489 is for grants received from the federal government. In Fisheries, the grants received fund 33.39 FTE. The largest grant is the USFWS Sport Fish Restoration grant that supports 31.39 FTE. This is a secondary appropriation. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 190 Forestry and development aids grants-expenditures in accordance with grant agreements
- 191 Forestry and development aids grants-expenditures in accordance with grant agreements
- 192
- 193 Resource acquisition & development (federal) - expenditures in accordance with grant agreements
- 194 Appropriation 885 is used for general administration and support for the department. This appropriation is financed from indirect cost billings from Department federal grant programs. Spending Pattern Explanation: This is a secondary appropriation, see appropriation 101.
- 195 Appropriation 983 for general program operations. Spending Pattern Explanation: This is a secondary appropriation (see appropriation 101).
- 196 Appropriation 987 for general program operations. Spending Pattern Explanation: This is a secondary appropriation (see appropriation 101).
- 197 DNR Fleet manages autos, trucks, trailers and heavy equipment. Expenditures related to the equipment are accumulated in appropriation 893 (s. 20.370 (8)(mt)), organizational code NBFP. In order to allocate the costs to users, equipment is divided into billing groups. Usage and expenditures are identified by vehicle or billing group whenever possible. All fleet costs, including capital purchases and operating costs are charged to appn 893. Billing rates are then developed for each group and charged based on actual usage.
- 198 Appn 171 is used for friends grants and general Parks/So. Forests maintenance
- 199 Appropriation Description: Appropriation 264 in Waste Management is used for transfers in and out from landfills. When the DNR gets money as a result of a judgment and the money is used for remedial work, it is a revenue to appn. 264 and related expenditures are charged to 264. Funds are transferred from appn. 260 to 264 if the DNR received a financial assurance deposit from a landfill, they later default on closure or long-term care, and the DNR has to do some work at the landfill. The only expenditures occur when there is a judgment made on a default. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 200 Appropriation Description: Appropriation 276 in Remediation and Redevelopment is funding for PECCA-related sites - high-priority LUST. A large part of the duties of the 14.0 FTE include DOC interaction. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 201 Appropriation Description: Appropriation 284 in Air Management is funding for Stage II vapor recovery - which is recovery from fuel stations mainly in the south-eastern counties (non-attainment area) This funds 1.0 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 202 Appropriation Description: Appropriation 285 in Air Management is mobile sources funding from the petroleum inspection fund of the environmental fund. Funding for 4.0 FTE (staff perform about 6.0 FTE worth of work). Spending Pattern Explanation: Covers SLOH contract and activity is heaviest in the spring and summer months.
- 203 Appropriation Description: Appropriation 286 in RR is the annual transfer from Petro Fund to Env Fund. Spending Pattern Explanation: The only expenditure made from this appropriation is the annual transfer.
- 204 Appropriation Description: Appropriation 375 in ISS is funding for pollution prevention work from the Environmental Fund. This is funding for 1.0 position that works on the special Environmental Inventory and Monitoring. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 205 Appropriation Description: Appropriation 487 in Drinking Water and Groundwater is the transfer account into the Environmental Fund. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 206 Appropriation 884 for general program operations. Spending Pattern Explanation: This is a secondary appropriation. See appropriation 101.
- 207 Appropriation 984 for general program operations. Spending Pattern Explanation: This is a secondary appropriation. See appropriation 101.
- 208 Appropriation 222 funds projects required by legal settlements for site specific remediation. Contracts/purchases are coded directly to this appropriation and payment timing is contingent upon work completion.
- 209 Appropriation Description: Appropriation 272 in Remediation and Redevelopment is used for contract work for spills and brownfields, and repair work. No staff. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters. Appropriation 272 in ISS is funding from environmental damages which may be grants for other purposes such as fish restorations, signage, benches, etc. Spending Pattern Explanation: Payments are often made in the 4th Quarter of the year.
- 210 Appropriation Description: Appropriation 275 in Waste Management is for programs for development and implementation of a comprehensive, integrated strategy for the prevention, reduction, minimization, beneficial reuse and disposal of waste materials, including non-metallic mining reclamation. This funding is for 9.16 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters. Appropriation 275 in Remediation and Redevelopment is funding for staff duties that include: providing technical assistance to facilitate a necessary response, providing redevelopment assistance to promote cleanup and reuse; providing site closure when standards/cleanup is achieved; providing guidance and training to internal and external program participants; and resolving implementation inconsistencies. This funding is for 21.59 FTE. Spending Pattern Explanation: This is RR's primary account. See appropriation 101 above for DNR overview explanation of expenditure variance between quarters. Appropriation Description: Appropriation 275 in the Air and Waste Program Management covers staff costs associated with the supervisory staff for Air, Waste, and Remediation and Redevelopment. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 211 This appropriation funds brownfields administration activities, as defined in s.560.13(10)(a). This is a secondary appropriation; see appropriation 101
- 212 Appropriation Description: Appropriation 371 in Law Enforcement is used for environmental enforcement wardens, paid from the Environmental Fund. This is funding for 8.08 FTE. Appropriation 371 in ISS is funding for SLOH work and for work on consolidated billing from the environmental fund. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 213 Appropriation Description: Appropriation 372 in ISS is funding for 4.5 positions from the Environmental Fund. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 214 Appropriation 458 for nonpoint source water pollution abatement program education, information and training. Minimum \$500,000 required to go to UW-Extension. Spending Pattern Explanation: Contracts are issued and payments are contingent upon vendor payment request submittal.
- 215 Appropriation 460 for general program operations--administration of environmental activities. Spending Pattern Explanation: Funds used for TMDL work which is also funded by GPR and federal funds. Try to use these 460 funds early in the process.
- 216 Drinking Water and Groundwater is used mainly for DG activities related to groundwater management and private water systems. This appropriation funds 19 FTE in DG. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 217 Appropriation Description: Appropriation 463 in Drinking Water and Groundwater is used for groundwater contracts for research, monitoring, and investigations. Spending Pattern Explanation: Contracts with the UW and USGS are encumbered directly against this appropriation.

DEPARTMENT OF NATURAL RESOURCES

- 218 Appropriation 466 for cooperative remedial action to conduct the cooperative remedial action for which funds are received. Spending Pattern Explanation: Funds cover contract work; pay when bill arrives.
- 219 Appropriation 478 for performance of duties related to the nonpoint source program. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
- Appropriation 488 for conducting cooperative remedial action. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
- 221 App 658 is for grants under urban nonpoint and stormwater management (s. 281.66) and under municipal flood control and riparian restoration (s. 281.665). Payment patterns are entirely driven by application deadlines and when work is completed on an approved project (same as App 602).
- 222 App 669 is for payments to individuals for the well compensation program.
- 223 App 674 is for river protection grants. Timing of payments is entirely dependent on the grant application deadline, processing time for grant applications, and whether a grant is eligible for a 75% advance payment (e.g. river protection planning grants). Any variation in payments by quarter is driven by when grantees are eligible to receive payment.
- 224 Appropriation Description: Appropriation 687 is an Environmental Aid for the brownfields site assessment grant program for municipalities. Spending Pattern Explanation: Grants are awarded twice each year.
- 225
- 226 Appropriation 689 is for brownfield's green space grants under s.292.79. Spending pattern is contingent on when grant payment requests are submitted.
- 227 Debt Service - based on amortization schedule
- 228 Debt Service - based on amortization schedule
- 229 Appropriation 663 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
- 230 Appropriation 963 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows the pattern associated with secondaries; see appropriation 101.
- 231 Appropriation 280 is for grants received from the federal government as reimbursement for administration activities related to the hazardous substances spills program, the abandoned container program or the environmental repair program. This is a secondary appropriation; see appropriation 101.
- 232 Appropriation Description: Appropriation 289 in RR is the dry cleaner fund administration. This includes 2.0 FTE for field work and services related to dry cleaner clean-up. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 233 Appropriation Description: Appropriation 686 is an Environmental Aid for the DERE grant program for municipalities. Spending Pattern Explanation: Grants are awarded depended on the applicants completion of materials and provisions.
- 234 Appropriation 989 for aids administration for dry cleaner environmental response program. Spending Pattern Explanation: This appropriation is a secondary appropriation and spending pattern is consistent with a secondary (see appropriation 101).
- 235 Appropriation Description: Appropriation 277 in Waste Management is for review of local recycling programs ("effective recycling program" approvals) and to provide on-going technical and marketing assistance in support of recycling efforts. This funding is for 12.0 FTE. Spending Pattern Explanation: See appropriation 101 above for DNR overview explanation of expenditure variance between quarters.
- 236 Appropriation Description: Appropriation 377 in Law Enforcement is used for a recycling enforcement wardens, paid from Recycling Fund. This is funding for 2.40 FTE. Spending Pattern Explanation: See Cell appropriation 101 above for DNR overview explanation of expenditure variance between quarters. Appropriation 377 in ISS is funding from the Recycling Fund. This is supply and services funding which is used for environmental programs such as the Toxics Release Inventory. Spending Pattern Explanation: All funds are paid in the 4th Quarter.
- 237 App 666 is for waste reduction and recycling demonstration grants under s. 287.25. Payment pattern is driven by the grant application deadline, grant processing time and when the grant project is completed.
- 238 Appropriation Description: Appropriation 670 is an Environmental Aid for responsible units for recycling programs. Spending Pattern Explanation: Grants are awarded in June of each year.
- 239 This appropriation funds recycling efficiency incentive grants under s.287.235.
- 240 Appropriation 867 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
- 241 Appropriation 967 for recycling administration. Spending Pattern Explanation: This is a secondary appropriation and shows the pattern associated with secondaries; see appropriation 101.
- 242 Agency Funded Capital Projects
- 243 Building Trust Fund - Health & Safety Projects
- 244 Building Trust Fund - Planning
- 245 Griffith Nursery-Cooler/Shed (completed 03/08)
- 246 Stewardship Land Acquisition
- 247 Stewardship Property Development
- 248 Baraboo Hills Land Acq
- 249 Stewardship Friends Group Grants
- 250 Nonpoint Source Grants
- 251 Nonpoint Source Compliance
- 252 Environmental Repair projects
- 253 Urban Nonpoint Source Grants
- 254 Central office systems furniture
- 255 Admin Facilities: Dodgeville SIC, Darwin Road Facility
- 256 NER Headquarters construction (completed 2008)
- 257 WCR Headquarters windows (completed 04/08)
- 258 Dam Maintenance/safety projects
- 259 Local Parks Recreation Development
- 260 Mead Wildlife Area HQ
- 261 NER Headquarters and GEF2 systems furniture
- 262 Seg Revenue supported Admin Facility Development
- 263 Horicon SIC and Wild Rose Hatchery Ph 2
- 264 Seg Revenue supported Admin Facility - small projects
- 265 Les Voigt Fish Hatchery roof
- 266 Forestry ranger station work
- 267 Havenwoods Landfill Cap

DEPARTMENT OF NATURAL RESOURCES

- 268 Admin Facilities Repair
- 269 Admin Facilities Health & Safety
- 270
- 271 Statewide Storage/Maintenance Facilities
- 272 GPR supported DNR Admin Facilities
- 273 GPR supported DNR Admin Facilities Preventive Maintenance
- 274 Northeast Region Service Center Land Purchase
- 275 Dam safety projects
- 276 Stewardship program
- 277 Stewardship development - small projects
- 278 Horizon S/C--remodel educ center
- 279 Stewardship Health/Safety/repair projects
- 280 Stewardship Trail Development projects
- 281 Stewardship State Park Shop/Service Building Development Projects
- 282 State Park Trail Improvements
- 283 Stewardship Health/Safety/repair projects
- 284 Crex Meadows Wildlife Area Education Center
- 285 Hank Aaron Trail Development
- 286 Building Commission Project Contingency Funds
- 287
- 288 Building Commission Project Contingency Funds
- 289 Building Commission Capital Equipment Acquisition
- 290 Building Commission Facilities Repair Projects
- 291 Building Commission Facilities Repair Small Projects
- 292 Building Commission - Health & Safety Projects
- 293 Building Commission - Health & Safety Small Projects
- 294 Building Commission - Road Maintenance
- 295
- 296 Appropriation 474 for general program operations. Spending Pattern Explanation: Funds are related to federal 604(B) grant. Under-transfer until end of the year so we can see where we are on the grant first.
- 297 Appropriation 869 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see appropriation 101.
- 298 Appropriation 972 for aids administration for Environmental Improvement Fund. Spending Pattern Explanation: Pattern entirely due to how assignment is handled. There is a large federal component of this workload and expenditures are moved to the federal funds to use them up first. Once that is done, the costs are moved to the state appropriation.
- 299 Appropriation 481 is from the clean water fund federal revolving loan fund account for general program operations of the clean water fund program under s. 281.58 or 281.59. This is a secondary appropriation; see appropriation 101.
- 300 Appropriation Description: Appropriation 482 is for Safe Drinking Water-Loan program grants in the Drinking & Groundwater subprogram. These grants fund 9 FTE. See appropriation 101 for DNR overview explanation of expenditure variance between quarters.
- 301 Appropriation 986 for administration of clean water fund aids (federal). Spending Pattern Explanation: The pattern is a typical pattern for a secondary appropriation (see appropriation 101).
- 302 Appropriation 988 for administration of safe drinking water loan program. Spending Pattern Explanation: The pattern is a typical pattern for a secondary appropriation (see appropriation 101).

DEPARTMENT OF PUBLIC INSTRUCTION

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|-------------------------------|---|--------------------|--------------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$5,199,222,918.19 | \$5,342,881,457.38 | \$5,380,966,133.53 | 263.47 | 261.47 | 261.47 |
| Local Assistance | 27,435,800.17 | 28,387,690.22 | 28,976,306.81 | 263.47 | 261.47 | 261.47 |
| Aids to Ind. & Org. | 5,041,860,556.70 | 5,160,829,810.10 | 5,185,464,624.80 | | | |
| | 129,926,561.32 | 153,663,957.06 | 166,525,201.92 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$660,472,528.42 | \$670,971,904.22 | \$688,198,349.45 | 289.40 | 289.10 | 289.10 |
| Local Assistance | 43,479,770.72 | 42,740,582.91 | 43,147,295.63 | 289.40 | 289.10 | 289.10 |
| Aids to Ind. & Org. | 569,745,181.27 | 581,062,945.68 | 590,626,377.59 | | | |
| | 47,247,576.43 | 47,168,375.63 | 54,424,676.23 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$34,053,610.26 | \$34,229,376.00 | \$33,065,290.07 | 75.27 | 74.44 | 78.44 |
| Local Assistance | 22,721,245.03 | 22,742,541.37 | 23,514,888.20 | 75.27 | 74.44 | 78.44 |
| Aids to Ind. & Org. | 11,332,365.23 | 11,486,834.63 | 9,550,401.87 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$34,416,263.50 | \$35,254,300.00 | \$51,456,461.00 | | | |
| Local Assistance | 34,416,263.50 | 35,254,300.00 | 51,456,461.00 | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$5,928,165,320.37 | \$6,083,337,037.60 | \$6,153,686,234.05 | 628.14 | 625.01 | 629.01 |
| Local Assistance | 93,636,815.92 | 93,870,814.50 | 95,638,490.64 | 628.14 | 625.01 | 629.01 |
| Aids to Ind. & Org. | 5,657,354,366.70 | 5,788,633,890.41 | 5,837,097,865.26 | | | |
| | 177,174,137.75 | 200,832,332.69 | 220,949,878.15 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.
 (2) Includes Program Revenue-Service and Program Revenue-Other.
 (3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.
 (4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.
 (5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.
 (6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF PUBLIC INSTRUCTION

OVERVIEW

The department is responsible for a range of activities, including advancing public education and libraries in the state, licensing teachers, distributing school aids to local education agencies, and administering pupil assessments. General purpose revenues and federal revenues are the main funding sources for the department, accounting for 98.6 percent of all spending. The largest expenditure category is aids to local units of government (local assistance), which represents approximately 94.9 percent of all department expenditures.

Overall department expenditures increased by 3.8 percent between fiscal years 2005-06 and 2007-08. Of the expenditure categories, aids to individuals and organizations grew the most, increasing 24.7 percent over the three years, followed by local assistance which increased 3.2 percent and state operations which grew 2.1 percent. Of the funding sources, SEG expenditures grew the most, increasing 49.5 percent, in part due to a one-time application of carryover balance in the universal service fund to replace \$9.2 million of GPR funding for public library systems. Over this period, FED spending increased 4.2 percent, GPR expenditures grew by 3.5 percent and PR expenditures decreased 2.9 percent.

From fiscal year 2005-06 to fiscal year 2007-08, seven new GPR local aid appropriations were added, totaling \$14,182,625, and a number of the department's existing local aids appropriations experienced expenditure increases. The general equalization aids appropriation spending grew by \$87,731,707 GPR (1.9 percent) during these years. Spending for charter schools and the Milwaukee Parental Choice Program grew by \$8,741,154 GPR (25.1 percent) and \$27,220,282 GPR (29.9 percent), respectively. In addition, expenditures for the Student Achievement Guarantee in Education (SAGE) program increased by \$15,080,779 GPR (15.6 percent), and spending for special education increased by \$29,420,900 GPR (9.2 percent). These school aids increases were the main driver of department spending increases for the past three fiscal years.

The position summary table also requires clarification. The general purpose revenue number for fiscal year 2006-07 (261.47 FTEs) includes 10.0 FTE power plant positions that were deleted in fiscal year 2006-07 under 2005 Wisconsin Act 25, but were added back before the end of the fiscal year under 2007 Wisconsin Act 25.

ANALYSIS

The department experienced declining growth in GPR-funded state operations expenditures between fiscal year 2005-06 and fiscal year 2007-08. The general program operations appropriation expenditures increased by \$514,575 GPR during this time with 80 percent of the increase occurring between fiscal years 2005-06 and 2006-07. The annual expenditure increases related to operations and the state's residential schools were directly related to pay plan supplements and standard budget adjustments. The most extensive increases in the department's GPR spending have occurred in the area of local aids.

Although PR expenditures have decreased over the last three fiscal years, the number of PR-funded positions has increased. In 2007 Wisconsin Act 20, the department was given 4.0 FTE positions to support and maintain the Wisconsin student locator system, the individual student enrollment system, the school performance report and the Wisconsin information network for school success. The PR funding for these positions

is from internal department charge-backs to program budgets for information technology services. Furthermore, the department continues to receive significant new funding from the federal government, partially as a result of the additional accountability and reporting requirements under the No Child Left Behind Act.

General purpose revenue spending patterns for the general program operations appropriation show slightly higher expenditures in the first half of the year in fiscal years 2006-07 and 2007-08 than in the first half of fiscal year 2005-06. However, by and large, expenditures for department general program operations and residential school program operations show a relatively uniform pattern across the first half and the third and fourth quarters in each fiscal year. The quarterly distribution of expenditures for local aids and aids to individuals and organizations tends to vary somewhat. In many cases, the department has little or no discretion in its expenditures for these appropriations, as timing of the distribution of aids is often determined by state statute or administrative rule.

DEPARTMENT OF PUBLIC INSTRUCTION

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | 5,179,750.21 | 3,055,252.15 | 2,389,977.99 | 2,389,977.99 | 6,003,405.53 | 2,962,726.03 | 2,051,688.88 | 2,051,688.88 | 6,480,469.05 | 2,139,221.80 | 2,518,864.76 | |
| 2 | | | 102 | 5,260,201.81 | 3,278,888.62 | 2,497,191.72 | 2,497,191.72 | 5,339,036.53 | 3,485,893.98 | 2,776,869.70 | 2,776,869.70 | 5,721,494.06 | 3,232,411.01 | 2,928,934.50 | |
| 3 | | | 103 | 377,601.54 | 113,263.29 | 11,035.17 | 11,035.17 | 519,343.42 | (115,146.89) | 115,603.47 | 115,603.47 | 588,100.00 | (106,263.57) | 106,263.57 | |
| 4 | | | 104 | 456,663.86 | 848.51 | 845,665.80 | 845,665.80 | 404,406.75 | 1,449.60 | 824,812.85 | 824,812.85 | 338,706.63 | 777,657.64 | 761.25 | |
| 5 | | | 105 | 1,924,399.50 | 1,186,300.00 | (17,100.00) | (17,100.00) | 1,864,311,466.00 | 1,118,350,096.00 | 1,649,294,810.78 | 1,649,294,810.78 | 1,863,426,835.00 | 1,117,057,800.00 | 1,642,755,139.52 | |
| 6 | | | 201 | 1,825,879,265.00 | 1,094,292,640.00 | 1,615,336,162.72 | 1,615,336,162.72 | 9,666.77 | 26,441.81 | 139,352.90 | 139,352.90 | 55,379.65 | - | 210,666.10 | |
| 7 | | | 202 | - | - | 182,000.00 | 182,000.00 | - | - | 3,500,000.00 | 3,500,000.00 | - | - | 3,500,000.00 | |
| 8 | | | 204 | - | - | 19,800.00 | 19,800.00 | - | - | 100,000.00 | 100,000.00 | - | - | 98,992.30 | |
| 9 | | | 205 | 92,759,824.00 | 140,568,176.00 | 87,443,600.00 | 87,443,600.00 | 96,082,618.00 | 146,623,527.00 | 90,066,455.00 | 90,066,455.00 | 103,830,679.00 | 157,475,922.00 | 88,885,899.00 | |
| 10 | | | 206 | - | - | 6,554,454.00 | 6,554,454.00 | 2,018,270.00 | - | 5,848,488.00 | 5,848,488.00 | 2,010,327.00 | - | 6,120,420.00 | |
| 11 | | | 207 | 2,140,757.00 | - | - | - | 4,327,350.77 | 1,595.28 | - | - | 4,252,335.83 | - | - | |
| 12 | | | 208 | 4,363,833.86 | - | - | - | - | - | - | - | - | - | - | |
| 13 | | | 209 | - | - | - | - | - | - | - | - | - | - | - | |
| 14 | | | 210 | - | 20,942,500.00 | - | - | 25,113,323.20 | - | - | - | 25,049,205.50 | - | 223,553.63 | |
| 15 | | | 212 | 25,000.00 | 125,000.00 | 150,000.00 | 150,000.00 | 25,000.00 | 200,000.00 | 75,000.00 | 75,000.00 | 150,000.00 | - | 150,000.00 | |
| 16 | | | 213 | 92,400.00 | - | - | - | 93,800.00 | - | - | - | 86,800.00 | - | 30,000.00 | |
| 17 | | | 214 | 710,800.00 | - | - | - | 710,600.00 | (272.96) | - | - | 710,600.00 | (41,963.93) | 41,963.93 | |
| 18 | | | 215 | 1,248,299.91 | - | - | - | 1,054,940.38 | 459.62 | - | - | 2,513,500.00 | - | - | |
| 19 | | | 218 | 16,733,538.00 | 9,710,678.00 | 8,329,170.50 | 8,329,170.50 | 18,486,129.00 | 10,812,040.00 | 9,168,285.00 | 9,168,285.00 | 11,847,319.00 | 10,408,749.50 | 10,408,749.50 | |
| 20 | | | 219 | 1,073,441.31 | 1,842,914.06 | 4,434,967.78 | 4,434,967.78 | 989,632.52 | 2,054,549.05 | 4,278,236.88 | 4,278,236.88 | 2,171,252.28 | 2,453,275.61 | 2,616,403.46 | |
| 21 | | | 221 | - | - | 94,505.00 | 94,505.00 | - | - | 129,060.00 | 129,060.00 | - | - | 189,010.00 | |
| 22 | | | 222 | - | - | - | - | - | - | 185,303.00 | 185,303.00 | - | - | 1,303,125.00 | |
| 23 | | | 223 | - | - | - | - | - | - | - | - | - | - | 9,000,000.00 | |
| 24 | | | 225 | 16,725.34 | 32,084.15 | 418,316.26 | 418,316.26 | 62,950.86 | 79,185.16 | 326,408.45 | 326,408.45 | 168,262.17 | 80,056.16 | 213,822.74 | |
| 25 | | | 226 | - | - | 3,500,000.00 | 3,500,000.00 | - | - | 3,500,000.00 | 3,500,000.00 | - | - | 3,500,000.00 | |
| 26 | | | 230 | - | - | 4,214,800.00 | 4,214,800.00 | - | - | 4,214,800.00 | 4,214,800.00 | - | - | 4,214,800.00 | |
| 27 | | | 231 | 48,345,106.02 | 21,631,003.48 | 21,196,845.93 | 21,196,845.93 | 56,654,719.72 | 27,027,737.64 | 27,458,541.64 | 27,458,541.64 | 60,561,109.11 | 29,463,169.01 | 28,368,959.62 | |
| 28 | | | 235 | - | - | - | - | - | - | - | - | - | - | 18,000.00 | |
| 29 | | | 251 | - | - | 265,669.36 | 265,669.36 | (269.19) | 257,995.42 | 241,588.57 | 241,588.57 | 11,136.76 | 253,076.83 | 235,787.21 | |
| 30 | | | 271 | 3,419.06 | 230,911.58 | 3,422,950.58 | 3,422,950.58 | 1,876,060.55 | 1,898,907.79 | 3,426,159.63 | 3,426,159.63 | 2,115,345.62 | 2,591,055.06 | 2,503,112.87 | |
| 31 | | | 273 | 1,705,227.92 | 2,069,140.99 | 33,380,857.00 | 33,380,857.00 | 32,055,796.00 | 33,097,283.93 | 33,434,920.07 | 33,434,920.07 | 36,214,050.00 | 37,833,655.00 | 37,858,191.00 | |
| 32 | | | 275 | 31,696,478.03 | 31,747,782.00 | 3,641,186.73 | 3,641,186.73 | 378,620.28 | 1,062,971.51 | 3,488,043.61 | 3,488,043.61 | 1,416,745.50 | 1,104,527.46 | 2,408,862.75 | |
| 33 | | | 276 | 346,138.87 | 1,009,741.53 | 138,672.00 | 138,672.00 | - | - | 138,600.00 | 138,600.00 | - | - | 139,413.00 | |
| 34 | | | 277 | - | - | 3,143,365.48 | 3,143,365.48 | 250,051.06 | 684,325.03 | 3,464,466.15 | 3,464,466.15 | 2,769,297.59 | 841,437.49 | 638,039.41 | |
| 35 | | | 278 | 662,332.55 | 575,551.62 | 100,000.00 | 100,000.00 | - | - | 100,000.00 | 100,000.00 | - | - | 100,000.00 | |
| 36 | | | 280 | - | - | - | - | - | - | - | - | - | - | 61,500.00 | |
| 37 | | | 283 | - | - | - | - | - | - | - | - | - | - | 10,000.00 | |
| 38 | | | 287 | - | 10,000.00 | 10,000.00 | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 | - | - | 10,000.00 | |
| 39 | | | 301 | - | - | 50,000.00 | 50,000.00 | 23,270.87 | 11,183.41 | 14,253.74 | 14,253.74 | 15,063.33 | 12,650.72 | 21,418.37 | |
| 40 | | | 302 | - | - | - | - | - | - | - | - | - | - | 50,000.00 | |
| 41 | | | 305 | 75,000.00 | - | - | - | - | - | - | - | 87,500.00 | - | - | |
| 42 | | | 306 | 490,263.66 | 187,865.83 | 53,714.67 | 53,714.67 | 804,578.73 | 74,384.69 | 45,167.08 | 45,167.08 | 931,495.94 | 117,025.53 | 178,604.71 | |
| 43 | | | 307 | 8,013,600.00 | - | 2,671,200.00 | 2,671,200.00 | 8,473,050.00 | - | 2,824,350.00 | 2,824,350.00 | 1,573,050.00 | - | 524,350.00 | |
| 44 | | | 308 | 75,000.00 | - | - | - | 75,000.00 | - | - | - | 75,000.00 | - | - | |
| 45 | | | 309 | 75,000.00 | - | - | - | 75,000.00 | - | - | - | 75,000.00 | - | - | |

DEPARTMENT OF PUBLIC INSTRUCTION

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 46 | | | 310 | 1,098,150.33 | 45,549.45 | 1,010,170.45 | 1,084,986.79 | 12,134.02 | 908,139.73 | - | 1,308,102.11 | 844,152.17 |
| 47 | | | 315 | 50,000.00 | 250,000.00 | - | - | 50,000.00 | - | - | 250,000.00 | 50,000.00 |
| 48 | | | 317 | 876,860.00 | - | - | 876,870.41 | 229.96 | - | - | 876,712.85 | 257,300.00 |
| 49 | | | 320 | 2,050,506,577.87 | 1,343,228,161.17 | 1,805,488,179.14 | 2,103,066,151.75 | 1,387,249,433.48 | 1,852,565,872.13 | 2,123,441,459.37 | 1,413,114,940.43 | 1,844,409,733.73 |
| 50 | | | GPR Total | 8,595.44 | 3,683.43 | 1,583.16 | 159.53 | - | 1,944.11 | 82.73 | - | 1,736.63 |
| 51 | | | PR | | | | | | | | | |
| 52 | | | 120 | | | 1,000.00 | | | 1,000.00 | | | 564,039.74 |
| 53 | | | 121 | 1,838,395.21 | 532,477.90 | 669,217.31 | 1,484,098.57 | 979,912.84 | 577,590.56 | 1,721,479.18 | 523,064.35 | 43,341.17 |
| 54 | | | 122 | 177,411.60 | 34,330.84 | (7,198.96) | 128,974.50 | 99,839.09 | (26,899.94) | 104,247.80 | 41,278.54 | (8,787,332.71) |
| 55 | | | 124 | 11,689,826.33 | 52,476.66 | (1,235,147.33) | 11,096,595.32 | 739,841.63 | (1,891,015.68) | 10,641,346.79 | 269,589.40 | (23,641.00) |
| 56 | | | 126 | 80,544.49 | 15,591.44 | 9,717.47 | 102,474.99 | (1,546.40) | (17,639.60) | 120,731.39 | 3,161.87 | 348,069.10 |
| 57 | | | 127 | 1,704,284.82 | 66,999.67 | 174,047.70 | 1,031,661.96 | 280,148.25 | 282,625.92 | 1,022,928.04 | 595,629.44 | (148,021.91) |
| 58 | | | 128 | 225,245.96 | (103,628.59) | (16,365.75) | 363,013.63 | (74,372.13) | 43,269.77 | 240,630.85 | 45,993.87 | 11,909.52 |
| 59 | | | 130 | 44,078.87 | 43,779.66 | 12,366.71 | 32,161.40 | 59,591.70 | 13,972.24 | 52,026.78 | 36,835.98 | - |
| 60 | | | 135 | (814.43) | 1,108.00 | 118,236.85 | 118,000.00 | 500.00 | (14,000.00) | 847,235.71 | 111,000.00 | 40,350.27 |
| 61 | | | 136 | 757,623.32 | 11,848.60 | 47,434.34 | 812,218.30 | (71,614.78) | 177,144.16 | - | - | - |
| 62 | | | 138 | 7,662.48 | - | - | 2,443.00 | - | (603.56) | - | - | - |
| 63 | | | 139 | 565.00 | - | 3,139.03 | - | - | - | 2,542.50 | - | 2,677.00 |
| 64 | | | 172 | 475.00 | 550.00 | 100.00 | - | - | - | 5,520.29 | - | - |
| 65 | | | PR Total | 16,513,894.09 | 668,931.11 | (222,824.47) | 15,173,529.95 | 2,012,290.20 | (856,069.72) | 14,744,827.06 | 1,662,201.28 | (38,272.85) |
| 66 | | | PRF | 20,895,623.65 | 8,142,881.73 | 12,125,956.09 | 15,838,266.89 | 18,545,160.86 | 5,987,838.01 | 23,286,901.70 | 8,121,146.89 | 9,459,193.32 |
| 67 | | | 141 | 1,400,529.16 | 423,323.24 | 481,456.85 | 1,058,498.28 | 991,872.49 | 318,958.38 | 1,230,006.22 | 557,381.39 | 492,666.11 |
| 68 | | | 146 | 247,562,928.82 | 163,081,511.09 | 157,858,667.33 | 251,898,921.55 | 128,001,052.20 | 199,898,067.50 | 231,976,242.86 | 156,687,520.04 | 200,855,562.75 |
| 69 | | | 241 | 635,990.81 | 320,980.33 | 800,002.89 | 780,673.48 | 236,682.82 | 249,568.13 | 448,771.49 | 425,600.19 | 232,680.26 |
| 70 | | | 343 | 23,689,729.37 | 12,214,125.30 | 11,343,721.76 | 25,719,392.17 | 10,066,946.79 | 11,392,036.67 | 27,568,655.21 | 14,769,463.07 | 12,096,557.95 |
| 71 | | | 344 | 294,184,801.81 | 184,182,721.69 | 182,105,004.92 | 295,295,742.37 | 157,831,695.16 | 217,844,466.69 | 284,510,677.48 | 180,561,111.58 | 223,126,660.39 |
| 72 | | | PR Total | 19,365.57 | 3,237.69 | 896.90 | 8,007.15 | 7,192.12 | (1,986.42) | 11,693.20 | 7,313.37 | 5,164.81 |
| 73 | | | PRS | 1,761,985.65 | 436,412.03 | 279,808.97 | 1,582,801.89 | 919,825.61 | 345,489.88 | 2,203,257.40 | 1,062,287.64 | 507,305.98 |
| 74 | | | 131 | 1,257,076.77 | 653,596.75 | 614,657.89 | 1,090,930.30 | 1,063,766.92 | 640,189.17 | 1,188,008.06 | 524,906.35 | 918,751.24 |
| 75 | | | 132 | 260,669.79 | 74,918.08 | 160,055.93 | 182,707.95 | 180,914.81 | 170,324.72 | 244,268.05 | 106,379.70 | 117,087.96 |
| 76 | | | 133 | 83,343.87 | 41,425.02 | 117,693.39 | 76,485.34 | 48,950.91 | 97,170.59 | 93,401.35 | 33,933.42 | 122,364.18 |
| 77 | | | 228 | 213,890.95 | 203,610.23 | 1,098,503.21 | 95,621.75 | 381,611.46 | 1,028,212.08 | 846,260.76 | 357,125.39 | 315,214.49 |
| 78 | | | 232 | 5,661,185.03 | 1,831,285.13 | 2,323,890.68 | 5,304,049.11 | 2,042,532.76 | 2,634,807.47 | 4,279,750.15 | 74,905.74 | 3,677,145.34 |
| 79 | | | PR Total | 9,253,517.63 | 3,244,484.93 | 4,595,506.97 | 8,340,603.49 | 4,644,814.59 | 4,914,207.49 | 8,866,638.97 | 2,166,851.61 | 5,663,044.00 |
| 80 | | | 285 | 2,370,458,791.40 | 1,531,324,198.90 | 1,991,966,066.56 | 2,421,876,627.56 | 1,551,738,233.43 | 2,074,468,476.59 | 2,431,563,502.88 | 1,597,505,104.90 | 2,073,161,165.27 |
| 81 | | | SEG | 1,992,463.00 | 0.50 | - | 2,030,500.00 | - | - | 2,041,729.00 | - | - |
| 82 | | | 360 | 3,167,850.00 | - | 1,055,950.00 | 3,167,850.00 | - | 1,055,950.00 | 10,530,450.00 | - | 3,510,150.00 |
| 83 | | | 361 | 5,160,313.00 | 0.50 | 1,055,950.00 | 5,198,350.00 | - | 1,055,950.00 | 12,572,179.00 | - | 3,510,150.00 |
| 84 | | | 362 | 5,160,313.00 | 0.50 | 1,055,950.00 | 5,198,350.00 | - | 1,055,950.00 | 12,572,179.00 | - | 3,510,150.00 |
| 85 | | | SEGO Total | 1,992,463.00 | 0.50 | - | 2,030,500.00 | - | - | 2,041,729.00 | - | (162.82) |
| 86 | | | BT2 | 500.00 | - | - | - | - | - | - | - | - |
| 87 | | | BTE | 500.00 | - | - | - | - | - | - | - | - |
| 88 | | | BTH | 1,000.00 | - | - | - | - | - | - | - | - |
| 89 | | | SEGO Total | 195,850.00 | 2,630.74 | (14,843.44) | 14,843.44 | 230,323.00 | (29,441.20) | 35,591.20 | 2,090.00 | - |
| 90 | | | 206 | 113,407.42 | - | (2,442.12) | 31,375.05 | 4,551.50 | 61.78 | 8,419.12 | 22,170.98 | (1,336.00) |
| 91 | | | 207 | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF PUBLIC INSTRUCTION

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | | |
|------|------|--------|-------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | |
| 85 | | | Z09 | Building Appropriation | - | - | - | 500.00 | 20,371.00 | - | - | 2,629.00 | (2,629.00) | |
| 86 | | | Z11 | Building Appropriation | - | - | - | - | - | - | - | - | 16,975.50 | |
| 87 | | | Z24 | Building Appropriation | - | - | - | 7,317.00 | 747.00 | - | 44,240.00 | 500.00 | (2,011.00) | |
| 88 | | | Z26 | Building Appropriation | 51,574.75 | - | (13,171.75) | 14,627.75 | - | - | - | - | - | (33,630.00) |
| 89 | | | Z30 | Building Appropriation | 33,630.00 | - | (33,630.00) | 33,630.00 | - | (33,630.00) | - | 33,630.00 | - | (22,630.50) |
| 90 | | | Z47 | Building Appropriation | 394,459.17 | 2,630.74 | (64,087.31) | 101,793.24 | 236,121.50 | (42,638.42) | 124,509.32 | 24,760.98 | - | (22,630.50) |
| | | | SEGO Total | | 394,459.17 | 2,630.74 | (64,087.31) | 101,793.24 | 236,121.50 | (42,638.42) | 124,509.32 | 24,760.98 | - | 35,000,000.00 |
| | | | 495 Total | | - | - | 28,200,000.00 | - | - | 29,000,000.00 | - | - | - | 35,000,000.00 |
| 91 | | | 763 | School library aids | - | - | 28,200,000.00 | - | - | 29,000,000.00 | - | - | - | 35,000,000.00 |
| | | | SEG Total | | - | - | 28,200,000.00 | - | - | 29,000,000.00 | - | - | - | 35,000,000.00 |
| | | | 763 Total | | 2,376,014,553.57 | 1,531,326,830.14 | 2,021,157,929.29 | 2,427,184,470.80 | 1,551,974,354.93 | 2,104,481,625.35 | 2,444,263,427.90 | 1,597,903,997.88 | 2,111,648,521.99 | |
| | | | Grand Total | | | | | | | | | | | |

DESCRIPTION AND EXPLANATION

- 101-General program operations. General agency operations; supports all department functions. Chargeback/allocation of fixed cost is primary cause of differences between halves.
- 102-General program operations; school for the deaf and center for the blind and visually impaired. Operation and maintenance of the WI Educational Program for the Deaf & Hard of Hearing and the WI Center for Blind and Visually Impaired. Funds expended on an ongoing regular basis.
- 103-Energy costs; school for the deaf and center for the blind and visually impaired. Fuel and utility costs at the WI Educational Program for the Deaf & Hard of Hearing and WI Center for Blind and Visually Impaired. Second half of FY high due to winter energy cost.
- 104-Principal repayment and interest. Sum sufficient for repayment of principal and interest for projects related to Reference and Loan Library, School for the Deaf and WI Center for Blind and Visually Impaired. Payments determined by financing repayment schedule.
- 105-Pupil assessment. All assessment activities including Knowledge and Concepts exam; mostly contract costs. Funds expended depending on completion of contract.
- 201-General equalization aids. A sum sufficient appropriation paid to school districts to offset local educational program costs. Statutorily specified dates to pay aids (Sept., Dec., Mar. and June). June payment is the largest of the four.
- 202-Grants to support gifted and talented pupils. Grants to nonprofit organizations, CESAs, and MPS for the purpose of providing advanced curriculum and assessments for gifted and talented pupils. Majority of grants paid in the 4th quarter of each FY.
- 204-Additional special education aid. A school board, CESA, CCDEB, or 21-charter school may apply to the department for aid under this section if the applicant incurred, in the previous school year, more than \$30,000 of non-administrative costs for providing special education and related services to a child. Statutorily specified date to pay aid (June)
- 205-Grants for advanced placement courses. Award grants to school districts to partially reimburse them for the costs of offering advanced placement courses in high schools that are not offering such courses. Grants awarded in the 4th quarter of each FY.
- 206-Aids for special education and school-age parents programs. Funds are paid to school districts, CESAs, CCDEBs, charter schools to reimburse the cost of providing services for special education pupils and school age parents. Statutorily specified dates to pay aids (each month Nov.-Mar. and June).
- 207-Bilingual-bicultural education aids. Funds are paid to school districts to reimburse the cost of providing programs for Limited-English proficient pupils. Payment is based on data from prior year, so payment is typically paid in Jan. after all data is gathered.
- 210-Tuition payments; full-time open enrollment transfer payments. State tuition is paid to school districts for those pupils who reside in a foster or group home or whose parent resides in a federal military camp or certain federal institution. Also, if a district's state aid is reduced below the total amount of aid it is eligible to receive due to open enrollment transfers (has not occurred), the balance would be paid from this appropriation. Payment is made in June. Also, the Wauwatosa School District receives a quarter of their annual amount in August (estimate), a quarter in September (estimate) and a quarter in October (adjusted to actual); due to the scope of their operation.
- 209-Aids for school lunches and nutritional improvement. Aid is paid to public and private schools based on the number of lunches served in the prior year and to reimburse participating schools' costs for elderly nutrition programs. Payment is based on prior year meal counts, so payment is typically made in Nov/Dec or after all data is gathered.
- 212-Aid for cooperative educational service agencies. Funds are paid to CESAs to offset current operational expenses (each CESA's payment may not exceed \$25,000). Paid as CESAs submit their annual reports which occurs throughout the FY.
- 213-Supplemental aid. School districts who meet certain statutory criteria (related to area, enrollment, and taxable property) are paid grants from this appropriation. Statutorily specified date to pay aid (no later than June 30).
- 214-Wisconsin morning milk program. Public school districts and private schools are reimbursed per each beverage served. Payment is based on prior year milk counts, so payment is typically made in Nov/Dec or after all data is gathered.
- 215-Grants for school breakfast programs. Public school districts and private schools are reimbursed \$0.15 per each meal served. Payment is based on prior year meal counts, so payment is typically made in Nov/Dec or after all data is gathered.
- 218-Charter schools. Appropriation represents cost of the program; however, program is funded from lapses in general equalization aids from most of the state's 426 districts. Funds are paid from this appropriation to operators of schools chartered by UWM, MATC, City of Milwaukee, or UW-Parkside. Statutorily specified dates to pay aid (Sept., Dec., Feb. and June).
- 219-Grants for preschool to grade 5 programs. Grants are awarded on a competitive basis to elementary schools within a limited number of school districts (based on high number of drop-outs and low income pupils). Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 221-Second chance partnership. Payment to the Second Chance Partnership, a nonprofit corporation operating a program in which children at-risk participate in apprenticeships while earning high school diplomas, an amount equal to \$4,610 multiplied by the number of pupils participating in the program. Payment made in the 4th quarter of each FY.
- 222-Mentoring grants for initial educators. Grants to provide technical assistance and training for teachers who are licensed or have been issued a permit to implement peer review and mentoring programs. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 225-Aid for high-poverty school districts. Additional state aid to a school district if at least 50 percent of the district's enrollment was eligible for a free or reduced-price lunch in the federal school lunch program. Payment is based on data from prior year, so payment is typically paid in Jan. after all data is gathered.
- 226-Grant program for peer review and mentoring. CESAs or consortia of school districts and/or CESA receive grants for technical assistance and training for teachers. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 230-Aid for children-at-risk programs. Certain school districts receive additional state aid to fund pupils who are considered at-risk. Statutorily specified date to pay aid (May).
- 231-Aid to county children with disabilities education boards. Additional aid, based on a statutory formula, is distributed among CCDEBs. Statutorily specified date to pay aid (June).
- 235-Milwaukee parental choice program. Represents costs of the program and funds paid to the parent and guardians of pupils attending MPCP schools; however, the cost of the program is 45% funded from MPS; property tax levy and 55% from the state's general fund. Statutorily specified dates to pay aid (Sept., Nov., Feb. and May).
- 251-Grants for nursing services. Grants for improving and expanding nursing services for students. Payment made in the 4th quarter of each FY.
- 254-Baltimore school library aid. Aid to the Baltimore School District to create an online school library catalog. One time payment in FY08.

DEPARTMENT OF PUBLIC INSTRUCTION

- 30 271-Aid for transportation; full-time open enrollment. The parents or guardians of each free-or-reduced lunch pupil that participates in the open enrollment program is eligible to have their transportation costs reimbursed. Payments made on a semester basis.
- 31 273-Head Start supplement. Grants are awarded to federally designated Head Start Agencies to assist economically disadvantaged children. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement.
- 32 275-Achievement guarantee contracts. Aid to districts for K-3 class size reduction; provision of before- and after-school activities. Statutorily specified dates to pay aid (Nov., Feb., June)
- 33 276-Alternative education grants. Grants to assist CESAs and consortia to fund alternative or adaptive school structures and teaching techniques. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement.
- 34 277-Aid for debt service. Aid to SAGE districts that have passed a referendum; pays 20% of the annual debt service cost. Statutorily specified date to pay aid (June).
- 35 278-Grants for alcohol & other drug abuse prevention & intervention programs. AODA program provides block grants administered by DPI to address the problem of drug and alcohol abuse. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 36 280-English for Southeast Asian children. Payment to the school board of the Wausau school district for English instruction for 3-year-old, 4-year-old and 5-year-old Southeast Asian children. Payment made in the 4th quarter of each FY.
- 37 283-Grants for science, technology, engineering and mathematics programs. Grants to school districts to develop innovative instructional programs in STEM areas, support pupils who are typically underrepresented in these subjects and increase the academic achievement of pupils in these subjects. Payment made in 4th quarter of each FY.
- 38 287-Aid for transportation to institution of higher education; part-time open enrollment. A parent of a pupil attending an institution of higher education is reimbursed for their transportation costs. A pupil attending a non-resident district on a part-time basis under open enrollment is also reimbursed for transportation costs. Payments made on a semester basis.
- 39 301-Adult literacy grants. Grants to nonprofit organizations to support programs that train community-based adult literacy staff and to establish new volunteer-based programs in areas of this state that have a demonstrated need for adult literacy services. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 40 302-One-time grants to organizations. \$25,000 in FY08 to the Big Brothers Big Sisters of Dane County for mentoring in collaboration with the Madison Metropolitan School District; \$12,500 in FY08 to the Latino Community Center for a school safety improvement project at South Division High School; and \$12,500 in FY08 and FY09 to the Badger State Science and Engineering Fair. One time payments in FY08/FY09.
- 41 305-Elks and Easter Seals center for respite and recreation. Funds to provide services for teachers who earn certification from National Board of Professional Teacher Standards. Funds expended upon receipt of claims.
- 42 306-National teacher certification. Sum sufficient used to pay state aid to public library systems. Statutorily specified dates to pay aid (Dec. and June).
- 43 307-Aid to public library systems. GPR funds used to pay state aid to public library systems. Statutorily specified dates to pay aid (Dec. and June).
- 44 308-Special Olympic. Funds to provide services for the organization is designed to provide, offset its administrative costs. Typically the department makes this payment in the first half of the FY.
- 45 309-Very special arts. Funds to provide services for the organization is designed to provide, offset its administrative costs. Typically the department makes this payment in the first half of the FY.
- 46 310-Precollege scholarships. Grants for minority group pupils in Grades 6-12 to enroll in pre-college programs. Scholarships given throughout the FY.
- 47 315-Grant to project lead the way. Funds an annual grant to Project Lead the Way to provide discounted professional development services and software for participating high schools in the state. Grant paid in 3rd quarter of FY.
- 48 317-Milwaukee public museum. Payment to Milwaukee Public Museum for curricula and exhibits related to African American history. Annually, the department makes this payment; however, it is paid at different times each FY.
- 49 320-Library service contracts. Funds contracts with libraries to provide specialized services. Payments for service contracts are due in first half of FY. Digital Talking Books server purchased in 3rd quarter of FY08 for \$257,300.
- 50 120-School district boundary appeal proceedings. Funds received through fees charged to districts to offset board's costs; funds expended to provide administrative support to the board. Expenditures vary depending on the number of appeals.
- 51 121-Student activity therapy. Funds received from the sale of items produced in activity therapy for disabled pupils; funds expended for therapy supplies. Funds received/expended on a regular basis.
- 52 122-Personnel certification, teacher supply, information and analysis and teacher improvement. Funds received from persons applying for licensure; funds used for teacher certification administrative costs, including salary, fringe, S&S and background checks. Funds received/expended on a regular basis. Large endowment in 1st quarter for DOJ background check charges.
- 53 124-Publications. Funds received from the sale of department-produced publications; funds used for publication of educational materials under Ch. 115, Sub II; salary, fringe, S&S. Printing & editing cost for projects vary throughout the fiscal year.
- 54 125-School lunch handling charges. Funds to pay for transporting, warehousing, processing, and insuring food products received from the USDA; funds received from school districts though fees upon receipt of these food products. Funds received and expended on a regular basis.
- 55 126-Professional services center charges. Funds received through fees charged to districts, libraries and others to pay for the cost of producing Braille and large-print textbooks and other materials; funds expended for production costs. Funds received and expended on a regular basis.
- 56 127-Gifts, grants and trust funds. Funds received through conference fees or endowments; funds expended for conference costs and associated expenses. Funds received and expended on a regular basis.
- 57 128-Gifts, grants and trust funds. Donations received from benefactors/trusts; funds used for purposes specified or other needs of WESPDDHH/WCBVI pupils. Funds received and expended on a regular basis.
- 58 130-GED. Funds the administrative costs of issuing general educational development certificates and declarations of equivalency of high school graduation. Funds received and expended upon completion and request of certificates.
- 59 135-Library products and services. Funds used to purchase products and services that are sold to libraries. Funds paid upon receipt of claims.
- 60 136-School for the deaf and center for the blind and visually impaired; pupil transportation. Districts charged for actual costs of providing weekend transportation for WESPDDH and WCBVI pupils. Funds received/expended on a regular basis; 1st half of year using estimates, 2nd half of year using actuals.
- 61 138-School for the deaf and center for the blind and visually impaired; nonresident fees. Tuition charges based on costs of providing services to WESPDDH and WCBVI pupils from other states. Funds received and expended on a regular basis.
- 62 139-State-owned housing maintenance. Rent received from WCBVI director for campus housing; funds expended for maintenance and repairs as needed.
- 63 172-Program for the deaf and center for the blind; leasing of space. Funds received from groups leasing space at WESP-DHH and WCBVI; funds received and expended on an ongoing basis for the operation and maintenance of the facility.
- 64 174-Program for the deaf and center for the blind; services. Funds received for services provided; funds received and expended to adequately provide such services.
- 65 141-Federal aid; program operations. Federal monies received to administer federal grants. Funds received and expended on a regular basis.
- 66 146-Indirect cost reimbursements. Monies received from the federal government as reimbursement of indirect costs used for agency-wide administration of federal grants. Funds received and expended on a regular basis; relief of fixed cost in second half of year.
- 67 241-Federal aids; local aid. Federal monies received to aid local governmental units or agencies. Funds expended on a regular basis.
- 68 343-Federal funds; local assistance. Federal monies received to aid local governmental units or agencies (libraries). Funds expended on a regular basis.
- 69 344-Federal funds; individuals and organizations. Federal monies received to aid individuals or nongovernmental organizations. Funds expended on a regular basis.
- 70 129-State agency library processing center. Funds used for cataloging services; center charges fees for services. Funds received and expended on a regular basis.
- 71 131-Data processing. Costs for internal data processing services; funded w/ chargebacks to users; funds used for salaries, fringe, S & S, and project development. Funds received and expended on a regular basis. Expenditures can vary based upon payment of various larger IT contracts.
- 72 132-Funds transferred from other state agencies; state operations. Monies received from other state agencies to administer state and federal grants. Funds are spent as grants are made available.
- 73 133-Alcohol and other drug abuse program. For school projects for AODA and for administration of the program; funds transferred from DOA. Funds received and expended on a regular basis.
- 74 134-Services for drivers. Funds used for salary, fringe, S&S/AODA Minigrants for programs for drivers. Funds received and expended on a regular basis.
- 75 228-Aid for alcohol and other drug abuse programs. Funds school district projects to help minors with drug and alcohol problems. Eligible grant recipients must file at least once annual claim per fiscal year, to receive cost reimbursement. Most entities file more frequently in order to meet their cash flow needs.
- 76 232-Funds transferred from other state agencies; local aids. Monies received from other state agencies for various program goals. Funds expended on a regular basis.

DEPARTMENT OF PUBLIC INSTRUCTION

- 77 250-LaCausa charter school. Funds from the universal service fund for La Causa Charter School in the city of Milwaukee. One time payment in FY08.
- 78 360-Periodical and reference information databases. Funds from Universal Service Fund; used for contracts for internet-based periodical and reference information databases and Newsline for the Blind. Payments for service contracts are due in first half of FY.
- 79 361-Supplemental aid to public library systems. Funds from the universal service fund, state aid to public library systems. Statutorily specified dates to pay aid (Dec. and June).
- 80 BT2-Building Appropriation
- 81 BTE-Building Appropriation
- 82 BTH-Building Appropriation
- 83 Z06-Building Appropriation
- 84 Z07-Building Appropriation
- 85 Z09-Building Appropriation
- 86 Z11-Building Appropriation
- 87 Z24-Building Appropriation
- 88 Z26-Building Appropriation
- 89 Z30-Building Appropriation
- 90 Z47-Building Appropriation
- 91 262-School library aids. Funds from the Common School Fund; used to purchase library book and instructional materials. Statutorily specified date to pay aid (single payment on or before May 1).

DEPARTMENT OF REGULATION AND LICENSING

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|-----------------|-----------------|--|--------|--------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$11,880,288.69 | \$12,661,189.44 | \$12,847,566.57 | 115.15 | 112.32 | 114.32 |
| Local Assistance | 11,880,288.69 | 12,661,189.44 | 12,847,438.57 | 115.15 | 112.32 | 114.32 |
| Aids to Ind. & Org. | | | 128.00 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$11,880,288.69 | \$12,661,189.44 | \$12,847,566.57 | 115.15 | 112.32 | 114.32 |
| Local Assistance | 11,880,288.69 | 12,661,189.44 | 12,847,438.57 | 115.15 | 112.32 | 114.32 |
| Aids to Ind. & Org. | | | 128.00 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF REGULATION AND LICENSING

OVERVIEW

The department currently credentials nearly 350,000 individuals in 125 different credential types and oversees 9 councils and 20 advisory committees. The department also provides policy coordination and centralized administrative services for 25 attached boards. Since 2006, a number of additional credential types have been added to the growing list of professions regulated.

Licensure and regulatory responsibility for sanitarians and the certification of alcohol and other drug abuse counselors was transferred from the Department of Health and Family Services to the department, and a six-member Cemetery Board was created in 2005 Wisconsin Act 25.

The department was required to newly regulate wholesale drug distributors, and the eligibility criteria for nurse midwife licensure was modified in 2007 Wisconsin Act 20.

ANALYSIS

The department is entirely program revenue supported. Revenues to support the agency come from licensing fees collected by the department from the credential holders. Annual program revenue expenditures have remained fairly consistent over the three-year review period. Expenditures for the department follow a biennial cycle for license renewal, with a higher expenditure in the odd-numbered year.

DEPARTMENT OF REGULATION AND LICENSING

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|--|--|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | PR | 121 | General program operations | 4,934,422.87 | 2,403,153.41 | 2,800,218.17 | 5,220,353.28 | 2,725,229.16 | 2,477,347.52 | 5,029,069.37 | 2,982,232.61 | 2,646,174.80 | | | |
| 2 | | | 124 | Examinations, general program operations | 453,911.32 | 501,486.13 | 704,247.79 | 799,551.18 | 349,888.02 | 924,178.28 | 466,330.15 | 660,590.21 | 924,956.93 | | | |
| 3 | | | 131 | Technical assistance, non-state agencies and organizations | - | - | - | - | - | - | - | - | 128.00 | | | |
| 4 | | | 136 | Applicant investigation reimbursement | 53,577.00 | 11,856.00 | 17,416.00 | 87,463.00 | 9,685.00 | 67,494.00 | 42,691.75 | 33,665.75 | 52,127.00 | | | |
| | | | PR Total | | 5,441,911.19 | 2,916,495.54 | 3,521,881.96 | 6,107,367.46 | 3,084,802.18 | 3,469,019.80 | 5,538,091.27 | 3,686,488.57 | 3,622,986.73 | | | |
| | | | 100 Total | | 5,441,911.19 | 2,916,495.54 | 3,521,881.96 | 6,107,367.46 | 3,084,802.18 | 3,469,019.80 | 5,538,091.27 | 3,686,488.57 | 3,622,986.73 | | | |
| | | | Grand Total | | | | | | | | | | | | | |

- 1 **DESCRIPTION AND EXPLANATION**
 General program operations for the licensing, rule making and regulatory functions of the department except for administering and grading examinations. The spending pattern for this general program operations numeric appropriation is relatively consistent throughout the fiscal year. Major expenditure categories include salary and fringe, postage, contractual services (IT, expert witnesses and court reporters), reimbursement for board member travel, and building lease payments. The even numbered years will show higher expenditures in the last two quarters due to the larger professions renewing their licenses in even years. Additional authority was received in our base in 2006 and via a s.13.10 request in 2007 for an IT project. These expenditures were also consistently spent throughout the fiscal year with no increased spending in the 3rd or 4th quarter. In the 2007-09 biennial budget the department received additional spending authority for the regulation of wholesale drug distributors and for the IT component for two new positions. The total was approximately \$300,000. This would explain the increased total expenditure amounts in the 3rd and 4th quarter as compared to 2006 and 2007.
- 2 General program operations for the purposes of preparing, administering and grading examinations. The spending pattern for this general program operations numeric appropriation is generally consistent throughout the year although the department makes the majority of its associated accounting entries (JV) in the second half of the fiscal year. This would explain the larger total expenditures in the second half of 2006, 2007 and 2008. Expenditures are primarily to cover costs to exam vendors. In general, exams are given each month. Expenditure patterns and totals by year and by quarter are dependent upon the number of applicants. The number of applicants has continued to rise each year. Because this is a continuing appropriation we have the ability to increase authority as this increase in applicants increases our expenditures. The corresponding revenue received by the applicant offsets this increase.
- 3 Technical assistance provided to non-state agencies and organizations. Revenue is received from the University of Delaware for statistical information that the department provides when we fill out their survey. The department received spending authority in FY08. The expenditures in the 4th quarter of 2008 were for training the staff person who fills out the survey.
- 4 Conduct investigations on applicants for credentials. This appropriation is used like a clearing account for criminal background checks processed by the Wisconsin Department of Justice and the Federal Bureau of Investigation. The department receives the revenue from potential credential holders. An invoice is sent to the department for the cost of the investigation. This amount has been consistent year-to-year, however, since January, 2007 applicants are now required to submit their fingerprints electronically. The costs for processing the prints increased almost \$20 per applicant which explains the increase in the 4th quarter of 2007. In April of 2008, the department was mandated to license wholesale drug distributors who by law must receive background checks. This would explain the 3rd and 4th quarter total increase from 2007.

DEPARTMENT OF REVENUE

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|------------------|------------------|--|----------|----------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | | | | | | |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$80,470,949.73 | \$83,717,670.77 | \$85,128,633.62 | 916.83 | 891.38 | 895.38 |
| Local Assistance | 80,470,949.73 | 83,679,909.71 | 85,128,633.62 | 916.83 | 891.38 | 895.38 |
| Aids to Ind. & Org. | | 37,761.06 | | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$11,900,738.80 | \$11,442,955.60 | \$11,029,858.03 | 96.90 | 95.60 | 102.60 |
| Local Assistance | 11,900,738.80 | 11,442,955.60 | 11,029,858.03 | 96.90 | 95.60 | 102.60 |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$361,896,523.24 | \$356,236,930.39 | \$355,930,053.33 | 125.90 | 121.80 | 120.85 |
| Local Assistance | 66,734,331.68 | 65,491,351.53 | 69,299,862.11 | 125.90 | 121.80 | 120.85 |
| Aids to Ind. & Org. | 295,162,191.56 | 290,745,578.86 | 286,630,191.22 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$454,268,211.77 | \$451,397,556.76 | \$452,088,544.98 | 1,139.63 | 1,108.78 | 1,118.83 |
| Local Assistance | 159,106,020.21 | 160,614,216.84 | 165,458,353.76 | 1,139.63 | 1,108.78 | 1,118.83 |
| Aids to Ind. & Org. | 295,162,191.56 | 290,783,339.92 | 286,630,191.22 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF REVENUE

OVERVIEW

The department is a cabinet agency, headed by a secretary appointed by the Governor and confirmed by the Senate.

The department's primary missions are: collection of state and local taxes and distributing state income tax relief; distribution of property tax relief and shared revenue payments; oversight of the property tax administration system through statewide equalization of property values and setting assessment practices; and the administration of the state lottery.

In the 2005-07 biennial budget, the department experienced an overall budget reduction of \$13.4 million, representing a four percent decrease below the 2005-07 base. The majority of the decrease resulted from the elimination of salary and fringe benefits costs associated with the reduction of the department's work force by 65.22 FTE positions. Position reductions were made possible by actions that included the consolidation of sections to reduce manager-to-staff ratios, the delivery of services through the use of technology and rebidding existing contracts to reduce costs. Additionally, statewide efforts to consolidate human resources, payroll, and procurement and purchasing services across agencies reduced department staffing in these areas.

As part of the 2007-09 biennial budget, a \$22.3 million budgetary increase occurred, representing a 6.8 percent increase over the base. Standard budget adjustments provided a higher than usual increase of \$9.8 million, resulting from an adjustment for delayed bargaining unit pay increases not realized during the 2005-07 budget adjustments, combined with 2007-09 across-the-board pay increases.

In fiscal year 2007-08, the department received approximately \$12 million and 7.0 FTE positions for a delinquent tax collection pilot project, which would transfer tax collection activities from private third parties to the department's compliance division.

ANALYSIS

The ongoing GPR program operations appropriations have historically shown marginally higher spending in the second half of the fiscal year than in the first half. Expenditures for tax collection operations are consistently six percent higher in the second half of the year compared to the first half. The portion of operations costs for tax administration and property tax relief has declined over time with fiscal year 2005-06 expenditures for tax administration 13.6 percent higher in the second half of the year compared to the first two quarters, and fiscal year 2007-08 second half expenditures 1.4 percent lower than the first two quarters. A downward trend also exists for property tax relief operations, where fiscal year 2005-06 expenditures were 6 percent higher in the second half of the year compared to fiscal year 2007-08 second half expenditures, which were 1.4 percent lower than the first half of the fiscal year.

Implementation of the delinquent tax collection pilot program did not begin until late in the second half of fiscal year 2007-08 due to delayed passage of the 2007-09 budget.

DEPARTMENT OF REVENUE

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|--------------|--|--|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | GPR | 201 | General program operations | 20,793,262.40 | 11,364,121.37 | 10,797,749.35 | 22,108,228.42 | 12,700,585.06 | 10,941,031.36 | 2,023,113.29 | 4,105,367.64 | 2,118,957.91 | 1,974,367.39 | | |
| 2 | | | 201 | General program operations | 3,742,599.07 | 1,943,607.49 | 2,028,251.68 | 4,162,218.66 | 2,304,111.13 | 37,761.06 | | | | | | |
| 3 | | | 210 | Valuation error loans | 9,571,919.82 | 5,075,191.90 | 5,796,599.06 | 10,319,752.89 | 5,573,019.94 | 5,855,301.20 | 10,694,253.47 | 5,434,036.91 | 5,110,199.96 | | | |
| 4 | | | 301 | General program operations | 2,130,083.88 | 1,135,928.35 | 1,814,323.71 | 4,251,421.64 | 2,686,213.60 | 1,391,089.57 | 2,001,592.44 | 1,252,312.19 | 1,489,198.99 | | | |
| 5 | | | 302 | Space rental payments | 33,420.00 | | (15,806.79) | 7,108.79 | 21,900.00 | (26,083.79) | 43,043.49 | 14,640.00 | (30,508.79) | | | |
| 6 | | | 303 | Expert professional services | 1,772,595.66 | 445,703.58 | 2,041,399.20 | 2,166,262.36 | 1,482,865.19 | (461,829.60) | 2,354,284.61 | 990,262.80 | 911,827.12 | | | |
| 7 | | | 304 | Integrated tax system technology | 38,043,880.83 | 19,964,552.69 | 22,462,516.21 | 39,188,992.76 | 24,768,294.92 | 19,760,383.09 | 41,814,829.81 | 22,275,475.33 | 21,038,828.48 | | | |
| 8 | | | | GPR Total | 146,015.23 | 155,053.90 | 37,486.31 | 154,845.89 | 147,234.96 | 45,662.60 | 147,479.83 | 147,234.95 | 11,396.13 | | | |
| 9 | | | 121 | Targeted tax collection | 51,298.53 | 63,496.41 | 28,601.36 | 55,318.85 | 33,877.95 | 61,551.10 | 56,865.41 | 62,123.16 | 32,585.61 | | | |
| 10 | | | 122 | Administration of local professional football stadium districts | 161,294.96 | 135,011.89 | 105,705.48 | 164,357.22 | 89,078.22 | 97,000.00 | 95,630.42 | 119,639.82 | 106,774.15 | | | |
| 11 | | | 123 | Administration of special district taxes | 638,454.76 | 451,732.44 | 437,279.55 | 718,480.11 | 442,411.17 | 449,478.76 | 609,114.72 | 447,757.19 | 384,773.41 | | | |
| 12 | | | 124 | Business tax registration | 101,415.43 | 68,517.91 | 68,498.16 | 88,322.40 | 43,936.82 | 37,329.59 | 73,942.60 | 39,609.57 | 39,273.38 | | | |
| 13 | | | 126 | Administration of local taxes | 109,750.05 | 110,400.43 | 2,119.33 | 114,507.32 | 139,225.43 | 1,670.29 | 142,773.90 | 117,318.65 | (1,187.25) | | | |
| 14 | | | 127 | Cigarette tax stamps | 0.02 | 104.38 | 28,775.86 | 26.51 | 36.08 | 28,238.98 | 21.09 | 4.20 | 28,765.72 | | | |
| 15 | | | 129 | Admin of ending res, prof football distr, breast cancer res; vet trst pymts | 1,097,084.60 | 1,480,977.92 | 721,141.96 | 1,089,019.81 | 658,314.44 | 1,536,376.00 | 1,124,776.35 | 1,439,293.41 | 782,845.20 | | | |
| 16 | | | 130 | Administration of county sales and use taxes | 399,503.64 | 233,602.13 | 236,264.19 | 508,290.79 | 315,260.63 | 236,577.19 | 560,813.73 | 291,828.79 | 299,532.59 | | | |
| 17 | | | 131 | Administration of liquor tax and alcohol beverages enforcement | 213,469.15 | 54,033.84 | 176,313.88 | 165,291.11 | 144,961.62 | 133,506.84 | 220,178.58 | 128,729.08 | 129,868.79 | | | |
| 18 | | | 132 | Debt collection | 1,113,473.90 | 10,930.04 | 412,122.39 | 707,733.43 | 77,784.23 | 44,691.94 | 722,031.68 | 89,974.91 | (187,226.32) | | | |
| 19 | | | 133 | Collections under contracts | 14,058.48 | 5,889.11 | 5,143.52 | 13,750.34 | 5,165.81 | 8,239.02 | 14,486.79 | 7,202.64 | 7,234.58 | | | |
| 20 | | | 135 | Administration of resort tax | 56,757.00 | 36,800.84 | 26,702.22 | 59,710.53 | 45,400.85 | 25,928.00 | 33,246.59 | (33,246.59) | - | | | |
| 21 | | | 136 | Administration of tax incremental financing program | 12,000.00 | - | - | - | - | (12,000.00) | - | - | (12,000.00) | | | |
| 22 | | | 230 | Municipal financial report compliance | 544,804.09 | 294,959.56 | 300,841.29 | 592,737.15 | 357,196.93 | 312,028.77 | 492,708.69 | 247,801.43 | 242,288.45 | | | |
| 23 | | | 231 | Manufacturing property assessment | 463.04 | 666.07 | 485.30 | 246.45 | 53.21 | 15.09 | 89,930.98 | 334.85 | (252.69) | | | |
| 24 | | | 232 | Reassessments | 42,241.78 | 26,765.30 | 6,318.71 | 3,453.09 | 11,180.90 | 8,073.41 | 10,375.61 | 1,397.28 | 3,288.29 | | | |
| 25 | | | 233 | Wisconsin property assessment manual | - | - | - | - | - | - | - | - | - | | | |
| 26 | | | 234 | Administration of tax incremental financing program | 11,584.48 | 7,325.09 | 53,526.65 | 19,231.61 | 30,156.93 | 33,856.87 | 21,915.86 | 31,533.85 | 8,768.87 | | | |
| 27 | | | 331 | Services | 14,728.86 | 6,000.09 | 7,862.62 | 12,396.81 | 5,703.28 | 7,595.53 | 9,798.90 | 24,612.99 | 2,945.66 | | | |
| 28 | | | 332 | Reciprocity agreement and publications | 4,727,398.00 | 3,142,267.35 | 2,655,188.78 | 4,467,739.42 | 2,546,979.46 | 3,055,819.98 | 4,438,091.33 | 3,238,913.17 | 1,945,124.56 | | | |
| 29 | | | | PR Total | 189,000.00 | - | - | 198,450.00 | - | - | - | 208,920.00 | - | - | | |
| 30 | | | 125 | MTC audit program | 779,203.85 | 189,325.49 | 218,355.33 | 738,367.59 | 267,683.88 | 167,915.27 | 735,786.74 | 227,983.86 | 235,638.37 | | | |
| 31 | | | 125 | Internal services | 968,203.85 | 189,325.49 | 218,355.33 | 936,817.59 | 267,683.88 | 167,915.27 | 944,106.74 | 227,983.86 | 235,638.37 | | | |
| 32 | | | 161 | Motor fuel tax administration | 43,739,482.68 | 23,296,145.53 | 25,336,060.32 | 44,593,549.77 | 27,582,958.26 | 22,984,118.34 | 47,197,027.88 | 25,742,372.36 | 23,219,091.41 | | | |
| 33 | | | 165 | Administration of rental vehicle fee | 596,589.07 | 312,348.74 | 329,740.52 | 602,591.13 | 400,268.65 | 364,783.46 | 677,582.24 | 340,139.33 | 325,882.27 | | | |
| | | | 261 | Railroad and air carrier tax administration | 16,342.12 | 10,491.23 | 9,911.82 | 17,585.94 | 11,362.26 | 8,850.40 | 19,906.55 | 10,488.00 | 11,091.63 | | | |
| | | | SEG Total | 90,440.21 | 55,278.13 | 36,157.97 | 73,344.47 | 54,952.90 | 48,614.57 | 69,665.27 | 32,520.62 | 32,349.44 | | | | |
| 34 | | | 163 | Petroleum inspection fee collection | 703,371.40 | 378,118.10 | 375,810.31 | 693,521.54 | 466,583.81 | 422,248.43 | 767,154.06 | 383,147.95 | 369,323.34 | | | |
| | | | SEG Total | 74,527.02 | 42,743.55 | 46,735.05 | 84,455.11 | 50,912.46 | 47,804.09 | 90,868.81 | 50,467.34 | 53,843.49 | | | | |
| 35 | | | 164 | Administration of dry cleaner fees | 74,527.02 | 42,743.55 | 46,735.05 | 84,455.11 | 50,912.46 | 47,804.09 | 90,868.81 | 50,467.34 | 53,843.49 | | | |
| | | | SEG Total | 9,032.51 | 11,426.69 | 20,911.90 | 19,073.53 | 15,612.57 | 20,509.67 | 24,039.87 | 12,565.91 | 19,678.67 | | | | |
| 36 | | | 162 | Recycling surcharge administration | 9,032.51 | 11,426.69 | 20,911.90 | 19,073.53 | 15,612.57 | 20,509.67 | 24,039.87 | 12,565.91 | 19,678.67 | | | |
| | | | SEG Total | 30,234.85 | 18,609.50 | 155,502.66 | 30,483.01 | 19,716.59 | 156,410.48 | 22,679.41 | 13,483.36 | 17,129.83 | | | | |
| 37 | | | 262 | Lottery credit administration | 30,234.85 | 18,609.50 | 155,502.66 | 30,483.01 | 19,716.59 | 156,410.48 | 22,679.41 | 13,483.36 | 17,129.83 | | | |
| | | | SEG Total | 107,693.31 | 70,895.18 | 75,948.40 | 116,101.91 | 72,981.59 | 68,225.23 | 123,495.06 | 67,533.43 | 67,485.56 | | | | |
| 38 | | | 860 | General program operations | 11,156,517.67 | 3,516,396.19 | 2,149,133.48 | 12,840,177.96 | 2,239,443.65 | 1,583,179.13 | 20,600,045.43 | (1,244,235.15) | 1,251,465.13 | | | |

DEPARTMENT OF REVENUE

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|-------------|----------------|----------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|---------|---------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 39 | 861 | 15,432,181.51 | 9,297,843.51 | 10,458,610.68 | 15,126,332.85 | 8,462,636.01 | 10,539,459.47 | 17,888,517.23 | 8,272,024.62 | 8,122,023.51 | | | |
| 40 | 862 | 141,644,982.32 | 85,045,325.19 | 68,471,884.05 | 141,195,025.13 | 78,121,956.07 | 71,428,597.66 | 137,705,307.79 | 75,272,518.64 | 73,652,364.79 | | | |
| 41 | 865 | 12,110,300.00 | - | 491,788.21 | 12,471,000.00 | - | (55,516.56) | 12,599,000.00 | - | (271,874.75) | | | |
| | | 180,451,674.81 | 97,930,460.07 | 81,647,364.82 | 181,748,637.85 | 88,897,017.32 | 83,563,943.93 | 188,916,365.51 | 82,367,841.54 | 82,821,464.24 | | | |
| | | 180,451,674.81 | 97,930,460.07 | 81,647,364.82 | 181,748,637.85 | 88,897,017.32 | 83,563,943.93 | 188,916,365.51 | 82,367,841.54 | 82,821,464.24 | | | |
| | | 225,008,323.27 | 121,677,503.44 | 107,582,386.06 | 227,169,720.81 | 117,032,801.01 | 107,195,034.94 | 237,018,135.54 | 108,569,878.46 | 106,500,530.98 | | | |
| | 521 Total | | | | | | | | | | | | |
| | Grand Total | | | | | | | | | | | | |

SPENDING PATTERN EXPLANATION

1. Due to the limited resources available to the agency, program managers are very conservative in the expenditure of those resources. They tend to plan/schedule major expenditures for the 3rd and 4th quarters and execute them only if sufficient resources are still available after two to three quarters of operations.
2. Appropriations supporting the tax processing/collections activities, especially the individual income tax, have higher expenditures during the 3rd and 4th quarters because that is the timeframe in which those activities peak.
3. In FY08, the 3rd and 4th quarters for GPR appropriations reflect an agency-wide hiring and expenditure freeze implemented to enable the agency to meet GPR budget reductions.
4. Overall, all appropriations reflect a general annual increase in expenditures due to salary, fringe benefits and price increase.

DESCRIPTION AND EXPLANATION

- 1 Funds tax collection, audit and enforcement activities of the major state general fund taxes, income, corporate, excise and sales taxes. See Spending Pattern Explanation items 1.2,3,4.
- 2 Funds activities related to property tax administration, assessment practices, equalization, manufacturing assessment, public utility tax collection, local government finance and state property tax credits. See Spending Pattern Explanation items 1,3,4.
- 3 Repealed after FY 2007. This appropriation was for the Town of Oregon Valuation errors.
- 4 Funds operations for the department's information technology, the department's legal counsel, office of the secretary, administrative services and tax policy research. See Spending Pattern Explanation items 1,3,4.
- 5 Provides for office space for department operations throughout the state. Fixed monthly state & private space rental payments.
- 6 Provides for occasional retaining of expert witnesses in tax litigation. See Spending Pattern Explanation item 1.
- 7 Provides funding for a project that will revamp the automated data processing of state taxes allowing all tax system to be integrated. Expenditure bases on fixed contractual payment dates.
- 8 The Department established Targeted Tax Collection in the 2007-09 Biennium. The program collects tax debts that have traditionally gone to collection agencies. Due to the late passage of the 2007-09 Biennial Budget, the program did not begin until the 4th quarter in FY 2008.
- 9 For the occasional receipt of grants supporting research on the administration of state taxes. Currently, this grant funding supports contractual services to develop a motor fuel tax system and expenditures, an award received by the U.S. Marshall's regarding a joint investigation, and DVR LTE expenditures.
- 10 For the costs of collecting the 0.5 cents sales tax in Brown County paying for Lambau Field renovation. See Spending Pattern Explanation items 1,3,4.
- 11 For the costs of collecting the 0.1% sales tax in the five-county Milwaukee Metropolitan area for construction and maintenance of Miller Park. See Spending Pattern Explanation items 1,3,4.
- 12 Designed to be a self-supporting activity, the appropriation collects fees relating to the permits, licenses and certifications for business taxes. See Spending Pattern Explanation items 1,3,4.
- 13 For the costs of collecting the special sales taxes in Milwaukee County paying for the Wisconsin Center construction, maintenance and operations. See Spending Pattern Explanation items 1,3,4.
- 14 A self-supporting activity for the printing and distribution of cigarette tax stamps. Expenditures result from tax stamp ordering that is dependent on taxpayer stamp usage.
- 15 A self-supporting activity for administrative costs incurred in administering ss. 71.10(5), (5e), (5f), 5(f)(m), (5g), (5h), and 5(m), and s.7130(10). See Spending Pattern Explanation items 1,3,4.
- 16 For the activities related to the administration and collection of the optional 0.5 cent county sales tax. Unencumbered balances lapse to general fund. See Spending Pattern Explanation items 1,3,4.
- 17 A self-supporting activity that funds administrative and enforcement costs under s.139.03 and for costs incurred enforcing the 3-tier system for alcohol beverages. All balances, minus an amount equal to 10 percent of expenditures, lapse to the general fund at the end of the fiscal year.
- 18 A self-supporting activity for the collection of debts through state intercept of tax refunds for amounts due state agencies and local governments, including amounts owed for child support. See Spending Pattern Explanation items 1,3,4.
- 19 A self-supporting activity for the payment of collection agencies and to recover costs in issuing court orders for the collection of delinquent taxes.
- 20 For the costs of collecting the special sales taxes in premier resort areas, Lake Delton and Wisconsin Dells. See Spending Pattern Explanation items 1,3,4.
- 21 Appropriation renumbered in 2007 WI 20 from 1(gg) to 2(hm). All funds received from fees imposed under ss. 60.85(5)(a) and 66.1105(5)(a) and cover department costs associated with administering tax incremental districts under ss.60.85 and 66.1105. See 1,3,4 for spending pattern.
- 22 For reimbursement of costs for audits and other services rendered by the department in connection with local government financial records or procedures. Expenditures required only when municipality does not complete the reports. Non-compliance is declining.
- 23 The costs cover costs associated with the assessment of manufacturing property under s.70.995. See 1,3,4 for spending pattern.
- 24 For reimbursements from municipalities for costs incurred in property reassessments. Expenditures depend on the number of reassessments that have to be done and when they can be accomplished by contractors.
- 25 Repealed in 2007 WI Act 20
- 26 Appropriation renumbered in 2007 WI 20 from 1(gg) to 2(hm). All funds received from fees imposed under ss. 60.85(5)(a) and 66.1105(5)(a) and cover department costs associated with administering tax incremental districts under ss.60.85 and 66.1105. See 1,3,4 for spending pattern.
- 27 This program revenue annual appropriation is for all services provided by the department. Charges are billed at cost as much as practical. See Spending Pattern Explanation items 1,3,4.
- 28 For the administrative costs of the Minnesota-Wisconsin income tax reciprocity agreement. See Spending Pattern Explanation items 1,3,4 for publications.
- 29 The Department pays for auditing service from the multistate tax commission, and receives funds from those audits sufficient to pay the multistate assessment. The payment is typically made in the early portion of the fiscal year.
- 30 A central appropriation that funds selected costs centrally, billing back costs to the agency's operating divisions, including PR and SEG appropriations. Expenditures reflect monthly/quarterly chargebacks to agency appropriations for services.

DEPARTMENT OF REVENUE

- 31 Funds tax collection activity on the transportation fund's motor fuel tax. See Spending Pattern Explanation items 1,3,4.
- 32 For the collection of the vehicle rental fee paid to the transportation fund. See Spending Pattern Explanation items 1,3,4.
- 33 For the collection of the transportation fund's public utility taxes. See Spending Pattern Explanation items 1,3,4.
- 34 For the collection of the petroleum inspection fee. See Spending Pattern Explanation items 1,3,4.
- 35 For the collection of the fees due the dry cleaner environmental response fund. See Spending Pattern Explanation items 1,3,4.
- 36 For the costs incurred in administering the recycling fund surcharge. See Spending Pattern Explanation items 1,3,4.
- 37 For administering the state lottery and gaming property tax credit. See Spending Pattern Explanation items 1,3,4.
- 38 Funds the general operations of the state lottery. See Spending Pattern Explanation items 1,3,4.
- 39 Funds compensation due retailers for their costs of selling lottery tickets. Compensation based on sales volume. Expenditures reflect Lottery sales patterns.
- 40 Funds the payment of the lottery prizes. Prize expenditures reflect Lottery sales patterns and game winners.
- 41 Provides funds for the contractual payments to GTECH for the provided to the Lottery.

STATE FAIR PARK BOARD

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|------------------------|---|-----------------|-----------------|--|-------|-------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$2,289,058.43 | \$2,257,178.29 | \$2,289,574.12 | | | |
| Local Assistance | 2,289,058.43 | 2,257,178.29 | 2,289,574.12 | | | |
| Aids to Ind. & Org. | | | | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$20,260,268.37 | \$16,208,338.32 | \$15,081,537.67 | 30.20 | 28.40 | 29.40 |
| Local Assistance | 20,260,268.37 | 16,208,338.32 | 15,081,537.67 | 30.20 | 28.40 | 29.40 |
| Aids to Ind. & Org. | | | | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$22,549,326.80 | \$18,465,516.61 | \$17,371,111.79 | 30.20 | 28.40 | 29.40 |
| Local Assistance | 22,549,326.80 | 18,465,516.61 | 17,371,111.79 | 30.20 | 28.40 | 29.40 |
| Aids to Ind. & Org. | | | | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

STATE FAIR PARK BOARD

OVERVIEW

The board hosts the annual Wisconsin State Fair, which accounts for most of its expenditures and is the source of most of its revenues. The board hosts other, smaller events throughout the year to supplement revenues it brings in from the fair. The reductions in expenditures and positions starting in 2007 are related to the sale of the Pettit Center and the outsourcing of Milwaukee Mile operations to a private promoter. The additional position in 2008 was created in 2007 Wisconsin Act 20 to serve as the head of police. Police services were previously contracted through the Department of Administration.

ANALYSIS

The board's spending is consistent with the cyclical nature of its work, which revolves around planning and conducting the Wisconsin State Fair in August of every year. Planning and reservation costs for the Wisconsin State Fair are completed primarily in the fourth quarter of each fiscal year, while the majority of operations' costs occur in the first quarter.

STATE FAIR PARK BOARD

Agency 190

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|-------|--|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | Housing facilities principal repayment, interest and rebates | 440,432.30 | (9,962.88) | 522,635.13 | 208,531.41 | - | 774,667.49 | 195,102.54 | 787,292.67 | - |
| 2 | | | 102 | Principal repayment and interest | 415,664.82 | 6,553.97 | 913,735.09 | 404,025.62 | 10,011.47 | 859,922.30 | 447,075.51 | 858,428.85 | 1,674.55 |
| 3 | | | | | 856,097.12 | (3,408.91) | 1,436,370.22 | 612,557.03 | 10,011.47 | 1,634,609.79 | 642,178.05 | 1,645,721.52 | 1,674.55 |
| 4 | | | 132 | General program operations | 13,332,514.56 | 3,010,709.57 | 489,473.86 | 9,656,632.40 | 1,717,035.84 | 1,456,420.72 | 9,258,115.50 | 1,652,670.07 | 1,364,408.33 |
| 5 | | | 133 | State fair capital expenses | - | - | - | 31,071.90 | 19,510.00 | 173,418.10 | 30,200.00 | (30,979.26) | 222,448.42 |
| 6 | | | 134 | State fair principal repayment, interest and rebates | 1,484,686.81 | 7,360.15 | 1,925,513.42 | 1,447,346.22 | 7,981.79 | 1,698,921.35 | 766,385.17 | 1,629,360.37 | 177,779.72 |
| | | | 135 | Gifts and grants | - | - | - | - | - | - | - | - | 11,149.35 |
| | | | | | 14,817,211.37 | 3,018,069.72 | 2,424,987.28 | 11,135,050.52 | 1,744,527.63 | 3,328,760.17 | 10,054,700.67 | 3,251,051.18 | 1,775,785.82 |
| 7 | 100 | Total | | | 15,673,308.49 | 3,014,660.81 | 3,861,357.50 | 11,747,607.55 | 1,754,539.10 | 4,963,369.96 | 10,696,878.72 | 4,896,772.70 | 1,777,460.37 |
| 8 | 490 | SEGO | JAGF | Building Appropriation | (52,303.60) | 5,054.00 | - | 82,614.63 | - | 1,192.00 | 79,280.00 | 9,800.00 | (1,960.00) |
| 9 | 490 | SEGO | Total | | (52,303.60) | 5,054.00 | - | 82,614.63 | - | 1,192.00 | 79,280.00 | 9,800.00 | (1,960.00) |
| 10 | 495 | SEGO | Z06 | Building Appropriation | 6,770.00 | 7,000.00 | (498.62) | 104,510.00 | 11,689.50 | - | - | - | - |
| 11 | | | Z09 | Building Appropriation | - | 950,490.00 | 753.97 | 239,500.00 | - | - | - | - | (10,491.53) |
| 12 | | | ZX2 | Building Appropriation | 12,140.00 | - | - | - | - | - | - | - | - |
| 13 | | | ZX3 | Building Appropriation | 1,112.29 | - | - | - | - | - | - | - | - |
| 14 | | | ZZ0 | Building Appropriation | 5,303.01 | - | - | 32,556.00 | 1,197.46 | (3,696.00) | 702,720.64 | 51,462.75 | 3,145.73 |
| 15 | | | ZZE | Building Appropriation | 28,563.54 | - | - | - | - | - | - | - | - |
| 16 | | | ZZF | Building Appropriation | - | - | - | - | - | - | - | - | - |
| | | | ZZH | Building Appropriation | - | - | - | - | - | - | 80,027.36 | 1,460.25 | 356.39 |
| | | | | | 53,908.84 | 957,490.00 | 1,696.62 | 376,566.00 | 12,886.96 | (3,696.00) | 804,389.00 | 52,923.00 | (6,989.41) |
| | | | | | 53,908.84 | 957,490.00 | 1,696.62 | 376,566.00 | 12,886.96 | (3,696.00) | 804,389.00 | 52,923.00 | (6,989.41) |
| | | | | | 15,674,913.73 | 3,977,204.81 | 3,863,054.12 | 12,206,788.18 | 1,767,426.06 | 4,960,865.96 | 11,580,547.72 | 4,959,495.70 | 1,768,510.96 |

DESCRIPTION AND EXPLANATION

- Housing Facilities Principal repayment, interest and rebates. Debt service incurred to construct dormitory for youth participating in agricultural shows. Expenditure changes over time are a function of debt service schedules related to original and refinanced bonds.
- Principal repayment and interest. Debt service incurred to construct barns and other structures necessary to operate agricultural shows. Expenditure changes over time are a function of debt service schedules related to original and refinanced bonds.
- General program operations. Expenditures related to planning and operating the State Fair and other events. From 2007 to 2006, expenditures decreased by privatizing race operations, creating energy efficiencies and no state assessment. Reductions in 2008 represent savings generated by more cost-effective police services and a negotiated municipal fee contract.
- State fair capital expenses. Expenditures made on capital repairs and maintenance from capital reserve. No reserve funds were expended in 2006. Minor increase in reserve funds used for repair and maintenance of Fair Park facilities from 2007 to 2008.
- State fair principal repayment, interest and rebates. Debt service incurred to construct grandstand and maintain other structures on the 190 acre property. Expenditure changes over time are a function of debt service schedules related to original and refinanced bonds.
- Gifts and grants. Expenditures relate to requirements associated with gifts. Nothing was expended in 2006 and 2007. Bunk beds for four rooms in the youth dormitory were purchased in 2008.
- Building Appropriation. Capital Accounting project costs decreased in 2007. Capital Accounting project costs increased in 2008.
- Facilities repair. Capital Accounting project costs increased in 2007. Capital Accounting project costs decreased in 2008.
- Utilities repair / renovation. Nothing spent in 2006 and 2007. Credit received in 2008.
- Infrastructure improvements. Expenditures on Milwaukee Mile improvements in 2006. Nothing spent in 2007 and 2008.
- Land acquisition / Site development. No change; nothing spent in any year from 2006 through 2008.
- SFP Master Plan. No change; nothing spent in 2007. Increase in 2008 a result of expenditures on roof and HVAC project.
- Utility improvements. Credit received in 2007. Increase in 2008 a result of expenditures on roof and HVAC project.
- Infrastructure improvements. Nothing spent in 2007 and 2008.
- Racetrack seating. No change; nothing spent in any year from 2006 through 2008.
- State Fair Park residual. No change from 2006 to 2007. Capital Accounting project cost increased in 2008.

DEPARTMENT OF TOURISM

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | |
|--------------------------------|---|-----------------|-----------------|--|-------|
| | 2006 | 2007 | 2008 | 2006 | 2007 |
| GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$3,281,808.61 | \$3,420,252.51 | \$3,354,934.31 | 41.80 | 38.40 |
| Local Assistance | 3,281,808.61 | 3,420,252.51 | 3,354,934.31 | 41.80 | 38.40 |
| Aids to Ind. & Org. | | | | | |
| FEDERAL REVENUE (1) | | | \$6,701.97 | | |
| State Operations | | | 6,701.97 | | |
| Local Assistance | | | | | |
| Aids to Ind. & Org. | | | | | |
| PROGRAM REVENUE (2) | | | | | |
| State Operations | \$9,397,891.36 | \$9,646,251.84 | \$8,758,996.48 | 1.00 | 1.00 |
| Local Assistance | 9,397,891.36 | 9,646,251.84 | 8,758,996.48 | 1.00 | 1.00 |
| Aids to Ind. & Org. | | | | | |
| SEGREGATED REVENUE (3) | | | | | |
| State Operations | \$2,102,488.06 | \$3,004,110.02 | \$2,903,009.37 | 3.00 | 3.00 |
| Local Assistance | 1,874,712.02 | 2,737,559.26 | 2,606,697.66 | 3.00 | 3.00 |
| Aids to Ind. & Org. | 227,776.04 | 266,550.76 | 296,311.71 | | |
| TOTALS-ANNUAL | | | | | |
| State Operations | \$14,782,188.03 | \$16,070,614.37 | \$15,023,642.13 | 45.80 | 42.40 |
| Local Assistance | 14,554,411.99 | 15,804,063.61 | 14,727,330.42 | 45.80 | 42.40 |
| Aids to Ind. & Org. | 227,776.04 | 266,550.76 | 296,311.71 | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF TOURISM

OVERVIEW

The department was created in 1996 and is responsible for the state seasonal marketing campaigns, state tourism Web site, operation of eight welcome centers for travel information, Ready, Set, Go! Program, which aims to generate visitor spending from sports tourism and Joint Effort Marketing Program, which assists nonprofit tourism promotion organizations within the state. The department is also partially responsible for the Kickapoo Valley Reserve.

ANALYSIS

As the program activity table shows, the department spends more in the third and fourth quarters than in the first half of the year. This is due to the cyclical nature of the department's work. The department's largest advertising campaign focuses on the summer tourist season. In the third and fourth quarter of each fiscal year, the department buys advertising space; creates, publishes and distributes information about Wisconsin's tourist destinations; and pays for maintenance and debt service on its welcome centers.

DEPARTMENT OF TOURISM

| Item | Agency 380 | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------------|-----------|-------------|---|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 1 | 100 | GPR | 101 | General program operations | 1,648,145.12 | 794,701.58 | 932,730.28 | 1,758,814.18 | 803,979.85 | 857,458.48 | 1,712,045.33 | 761,646.42 | 881,242.56 |
| 2 | 104 | GPR Total | (1,899.50) | Tourism marketing, general purpose revenue | (1,899.50) | - | (31,868.87) | - | - | - | - | - | - |
| 3 | 120 | PR | 146 | Gift, grants and proceeds | 1,646,245.62 | 734,701.58 | 900,861.41 | 1,758,814.18 | 803,979.85 | 857,458.48 | 1,712,045.33 | 761,646.42 | 881,242.56 |
| 4 | 130 | PR | 221 | Tourism promotion - private and public sources | 77,287.30 | (21,007.42) | 221.53 | 44,196.41 | 14,249.40 | 24,788.35 | 44,232.98 | 2,326.35 | 15,963.01 |
| 5 | 221 | PR | 221 | Kickapoo reserve management board; program services | 44,012.11 | 28,317.56 | 20,058.55 | 84,430.74 | 10,341.49 | 46,614.07 | 88,469.03 | 27,783.54 | 14,816.65 |
| 6 | 222 | PR | 222 | Kickapoo reserve management board; gifts and grants | 9,828.35 | 5,060.80 | 6,121.76 | 799.43 | - | 915.16 | 12,742.12 | 2,169.23 | 5,000.22 |
| 7 | 244 | PRF | 244 | Kickapoo reserve management board; federal aid | 131,127.76 | 12,370.94 | 26,401.84 | 130,835.58 | 27,090.89 | 76,317.58 | 149,489.13 | 32,279.12 | 35,779.88 |
| 8 | 128 | PRF Total | - | - | - | - | - | - | - | - | - | - | 1,266.26 |
| 9 | 129 | PRS | 128 | Tourism marketing; gaming revenue | 7,808,533.38 | 575,527.82 | 642,226.76 | 7,744,149.08 | 547,159.63 | 911,961.51 | 7,877,557.18 | 277,578.10 | 255,809.16 |
| 10 | 224 | PRS | 129 | Tourist information assistant | 121,115.25 | 23,599.80 | 25,687.81 | 128,886.17 | 9,971.69 | 50,642.14 | 1,020.97 | 98,545.06 | 1,610.82 |
| | | | 224 | Kickapoo valley reserve; law enforcement services | 31,300.00 | - | - | - | 11,973.16 | 7,264.41 | 6,384.42 | 13,744.79 | 9,197.85 |
| | | | PRS Total | - | - | - | - | - | - | - | - | - | - |
| 11 | 211 | SEG | 163 | Tourism marketing; transportation fund | 7,960,948.63 | 599,127.82 | 667,914.57 | 7,873,035.25 | 569,104.48 | 969,868.06 | 7,884,962.57 | 389,867.95 | 266,617.83 |
| 12 | 212 | SEG | 161 | Administrative services-conservation fund | 175,247.80 | 91,745.47 | 122,005.00 | 184,874.01 | 104,393.57 | 110,588.46 | 171,607.83 | 99,666.68 | 150,730.58 |
| 13 | 261 | SEG | 261 | Kickapoo reserve management board; general program operations | - | 227,776.04 | - | - | 266,550.76 | - | - | 286,311.71 | - |
| 14 | 262 | SEG | 262 | Kickapoo valley reserve; aids in lieu of taxes | 175,247.80 | 331,721.51 | 122,005.00 | 197,074.01 | 370,561.55 | 110,588.46 | 183,807.83 | 395,978.39 | 150,730.58 |
| | | | SEG Total | - | - | - | - | - | - | - | - | - | - |
| 15 | 490 | SEGO | AGF | Building Appropriation | 175,247.80 | 331,721.51 | 122,005.00 | 197,074.01 | 370,561.55 | 110,588.46 | 183,807.83 | 395,978.39 | 150,730.58 |
| 16 | 490 | SEGO | BT6 | Building Appropriation | 54,339.99 | - | (10,727.26) | 77,611.51 | - | - | - | - | - |
| | | | SEGO Total | - | - | - | - | - | - | - | - | - | - |
| | | | 490 Total | - | - | - | - | - | - | - | - | - | - |
| | | | Grand Total | - | 11,012,886.77 | 1,795,066.75 | 2,040,525.98 | 11,746,504.96 | 2,114,938.57 | 2,223,222.45 | 11,190,834.70 | 1,677,784.93 | 2,155,022.50 |

DESCRIPTION AND EXPLANATION

- 1 Pays the majority of department staff salary and fringe benefits, LTEs at our welcome centers and other operating expenses. Debt service and welcome center maintenance payments come due in Q4.
- 2 2006 reflects prior year encumbrance balance reverted; new funding in appropriation 163 in effect.
- 3 Collects and disburses funds for employee on-site parking; also pay phone usage at welcome centers, sale of direct mail lists, etc. In turn, dollars are paid out for projects similar or related in nature. 2006 3Q reflects refund of expenditures.
- 4 This holds dollars from partnerships and then disburses them for similar or related projects, i.e.
- 5 All fees generated are used for maintenance of trails, campsites, access areas and informational signs. Majority of field work is done from May - September due to weather conditions.
- 6 Various grants for environmental education programs and oral history project.
- 7 FEMA grant for repairs to trails from August 2007 flooding.
- 8 This appropriation is for marketing expenses. Our largest marketing campaign (summer) runs March through June; thus, many bills come due in the 3rd and 4th fiscal quarters.
- 9 Dollars are used to cover LTEs and operating expenses at the welcome centers; 3Q represents transfer of LTE expenditures from appropriation 101-2 to 129-2.
- 10 Funds LTEs for law enforcement patrol of the Kickapoo valley reserve.
- 11 This appropriation is for marketing expenses; funding became available in FY06.
- 12 This appropriation funds operating expenses for our financial services billing.
- 13 Funding for general operations, purchase of equipment and employment of LTEs. Field workload from May - September reflected in Q1 and Q4 each year.
- 14 Aids in lieu of taxes are paid in January of each year based on DOR assessment of 7,300 acre Kickapoo Valley Reserve property values.
- 15 New visitor center completed in 2006 thus Q4 reflects reverting of building trust funds as does 1st half 2007.
- 16 New visitor center completed in 2006 thus Q4 reflects reverting of building trust funds as does 1st half 2007.

DEPARTMENT OF VETERANS AFFAIRS

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|------------------------|---|------------------|------------------|--|---------|---------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$2,043,137.88 | \$2,039,496.08 | \$2,446,544.46 | | | |
| Local Assistance | 1,850,468.28 | 1,786,149.83 | 1,958,043.75 | | | |
| Aids to Ind. & Org. | 192,669.60 | 253,346.25 | 488,500.71 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$1,409,486.83 | \$1,646,127.70 | \$1,876,811.56 | 12.50 | 12.50 | 13.50 |
| Local Assistance | 964,239.03 | 959,190.18 | 984,743.29 | 11.50 | 11.50 | 13.50 |
| Aids to Ind. & Org. | 445,247.80 | 686,937.52 | 892,068.27 | 1.00 | 1.00 | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$60,162,194.78 | \$70,100,787.19 | \$78,163,134.28 | 866.54 | 946.49 | 974.85 |
| Local Assistance | 60,128,194.78 | 70,066,787.19 | 78,107,134.28 | 866.54 | 946.49 | 974.85 |
| Aids to Ind. & Org. | 34,000.00 | 34,000.00 | 56,000.00 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$78,570,826.41 | \$90,181,860.19 | \$84,026,057.35 | 136.36 | 134.41 | 119.55 |
| Local Assistance | 67,399,042.01 | 77,637,955.74 | 74,136,153.37 | 132.36 | 130.41 | 115.55 |
| Aids to Ind. & Org. | 741,500.00 | 741,500.00 | 784,900.00 | 4.00 | 4.00 | 4.00 |
| TOTALS-ANNUAL | 10,430,284.40 | 11,802,404.45 | 9,105,003.98 | | | |
| State Operations | \$142,185,645.90 | \$163,968,271.16 | \$166,512,547.65 | 1015.40 | 1093.40 | 1107.90 |
| Local Assistance | 130,341,944.10 | 150,450,082.94 | 155,186,074.69 | 1010.40 | 1088.40 | 1103.90 |
| Aids to Ind. & Org. | 741,500.00 | 741,500.00 | 784,900.00 | | | |
| TOTALS-ANNUAL | 11,102,201.80 | 12,776,688.22 | 10,541,572.96 | 5.00 | 5.00 | 4.00 |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF VETERANS AFFAIRS

OVERVIEW

During the past three years, the department has continued to provide veterans with benefits and services. The department began studying the long-term health care needs of veterans in northern Wisconsin, including the demand for a rehabilitative care center and the need for a nursing home and/or assisted living facility in that area. The expansion of the veterans education program went into effect with 100 percent tuition fee remission for qualifying veterans. Other services provided under the veterans assistance program include: temporary housing, counseling, access to medical services, and training to homeless veterans or veterans at high risk of becoming homeless. Outreach services are provided statewide for veterans with posttraumatic stress disorder including information on the availability of medical services and referrals to those services. Volunteers are placed at the community level to identify services needed to assist National Guard members, members of the U.S. armed forces and members incorporated in the U.S. armed forces who return to this state after serving on active duty, and their spouses and dependents. To ensure that Wisconsin veterans receive military honors at the request of their families, the Military Funeral Honors Program provides grants to local veterans service organizations and funds teams employed by the department to provide honors at veterans funerals. Assistance for needy veterans is also provided for health care costs and subsistence aid.

ANALYSIS

The department is a national leader in veterans programs and provides, in one department, many programs not offered by similar departments in other states. Overall, the department's spending patterns have been relatively stable, including veterans homes operations, administrative and grant operations funded by both the veterans homes and the veterans trust fund and debt service funded by the veterans mortgage loan repayment fund. Variations among spending patterns over the three fiscal years can be explained by the department's mission to expand veterans benefits wherever needed, such as with the development of new programs or expansion of existing programs. This is best illustrated by the department expanding its veterans home program and services. Previously the department operated one veterans retirement institution, the Wisconsin Home at King. Beginning in August of 2001, the department began operating a community-based residential facility at the Wisconsin Veterans Home at Union Grove with expansion and operation of a skilled-nursing facility or nursing home facility in 2005.

DEPARTMENT OF VETERANS AFFAIRS

Agency 485

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | | |
|------|------|--------|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---|---|---|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | | |
| 1 | 100 | GPR | 104 | 16,147.96 | - | 8,698.32 | 8,421.51 | 228.75 | 16,249.74 | 1,360.00 | 21,900.00 | 1,640.00 | | | | |
| 2 | | | 106 | 674,171.44 | 4,060.93 | 849,111.47 | 666,816.25 | 711,652.61 | 110,570.04 | 725,041.86 | 1,427.84 | 1,427.84 | 18,060.42 | | | |
| 3 | | | 110 | - | - | - | 58,650.00 | - | - | - | - | - | - | - | - | |
| 4 | | | 202 | 115,061.58 | 69,542.43 | 113,674.15 | 176,635.08 | 12,396.52 | 83,179.33 | 198,759.93 | 171,140.90 | 61,976.02 | | | | |
| 5 | | | 203 | - | 8,682.60 | 9,037.00 | 35.00 | 9,128.98 | 9,482.27 | 1,763.23 | - | 15,237.48 | | | | |
| 6 | | | 205 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 7 | | | 207 | 71,150.00 | 40,700.00 | 63,100.00 | 70,725.00 | 45,175.00 | 60,150.00 | 89,675.00 | 55,925.00 | 56,600.00 | | | | |
| 8 | | | 209 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9 | | | 217 | 876,530.98 | 122,985.96 | 12,511,335.26 | 981,282.84 | 778,581.86 | 279,631.38 | 1,016,600.02 | 1,059,837.67 | 370,106.77 | | | | |
| 10 | | | GPR Total | 28,493,718.70 | 11,986,352.79 | 12,511,335.26 | 29,489,792.61 | 13,726,847.41 | 12,247,148.93 | 30,308,728.35 | 14,475,887.30 | 13,645,735.08 | | | | |
| 11 | | | PR | - | - | 2,413.27 | 194.45 | - | 4,805.95 | 3,497.66 | 1,845.00 | 6,509.79 | | | | |
| 12 | | | 120 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 13 | | | 122 | 1,229,001.79 | 62,496.80 | 723,110.75 | 1,286,271.69 | 485,851.71 | 48,358.42 | 1,881,297.59 | 3,615.02 | 163,820.19 | | | | |
| 14 | | | 123 | 2,278,866.01 | 1,165,320.72 | 1,554,588.96 | 2,219,952.50 | 1,582,241.55 | 1,148,940.64 | 2,527,368.72 | 1,241,959.72 | 964,976.64 | | | | |
| 15 | | | 124 | 212,750.19 | 139,781.28 | 186,694.87 | 1,532.14 | 277,721.83 | 309,471.10 | 207,687.47 | 180,724.06 | 365,137.53 | | | | |
| 16 | | | 125 | 319,550.01 | 268,089.71 | (165,096.79) | 1,879,566.23 | 1,980,219.83 | 1,890,571.89 | 4,255,231.72 | 2,547,196.37 | 2,267,902.95 | | | | |
| 17 | | | 126 | 2,322.24 | - | 169,030.42 | 30,893.02 | 16,919.81 | (47,812.83) | 671,969.62 | 454,947.71 | 326,592.17 | | | | |
| 18 | | | 128 | 23,297.19 | 1,038.27 | 14,209.57 | 28,358.03 | 763.29 | (757.66) | 20,530.79 | 767.71 | (397.94) | | | | |
| 19 | | | 129 | - | - | - | 1,751.87 | - | (1,534.57) | - | - | - | | | | |
| 20 | | | 130 | 180,751.49 | 24,058.40 | 20,447.58 | 173,171.46 | 22,188.16 | 29,560.46 | 199,923.99 | 28,504.95 | 17,195.20 | | | | |
| 21 | | | 131 | 52,820.71 | 13,409.03 | 40,851.94 | 218,438.05 | 30,565.92 | 23,384.18 | 43,780.73 | 39,004.77 | 50,831.57 | | | | |
| 22 | | | 132 | 3,898.02 | - | 13,457.43 | 20,391.88 | 22,904.71 | 11,482.05 | 36,738.36 | 41,109.56 | 85,877.93 | | | | |
| 23 | | | 133 | - | - | - | - | - | - | - | - | - | | | | |
| 24 | | | 134 | 3,202.70 | 1,040.23 | 2,771.72 | 9,112.37 | 3,579.74 | 33,172.46 | 17,104.69 | 2,472.12 | 9,586.43 | | | | |
| 25 | | | 135 | 93,405.91 | 8,315.71 | 326,065.86 | 145,626.53 | 345,915.28 | 143,228.71 | 240,603.85 | 382,886.48 | 144,626.87 | | | | |
| 26 | | | 137 | (10,114.64) | 16,677.39 | (6,237.75) | 31,792.94 | 19,032.92 | (50,187.39) | 39,781.41 | (31,048.25) | (8,673.16) | | | | |
| 27 | | | 139 | 7,500.00 | 18,750.00 | 7,500.00 | 18,750.00 | 22,500.00 | 22,500.00 | 22,500.00 | 12,735.00 | 3,750.00 | | | | |
| 28 | | | 420 | 8,903.04 | 13,968.77 | 15,541.91 | 38,993.34 | 28,350.86 | 17,528.92 | 29,339.60 | 13,376.32 | 10,363.32 | | | | |
| 29 | | | 421 | 16,692.56 | 1,315.90 | 366.14 | 13,829.63 | 2,877.85 | 5,127.72 | 28,623.70 | 4,315.78 | (1,608.16) | | | | |
| 30 | | | PR Total | 30,916,565.92 | 13,720,615.00 | 15,417,051.14 | 35,608,224.29 | 18,568,675.32 | 15,810,488.58 | 40,532,708.25 | 19,400,299.62 | 18,092,226.41 | | | | |
| 31 | | | PRF | 448,079.63 | 109,112.93 | 125,994.51 | 360,705.24 | 146,559.00 | 107,916.64 | 433,451.06 | 133,381.27 | 99,003.04 | | | | |
| 32 | | | 241 | 119,939.76 | 84,788.74 | 76,323.46 | 172,857.99 | 89,779.91 | 68,871.40 | 173,964.78 | 69,921.36 | 56,762.78 | | | | |
| 33 | | | 441 | 568,019.39 | 193,901.67 | 202,317.97 | 538,563.23 | 296,338.91 | 184,288.04 | 607,415.84 | 224,561.63 | 152,765.82 | | | | |
| 34 | | | PRF Total | 37,907.07 | 18,457.93 | 17,597.72 | 44,032.87 | 19,801.88 | 15,564.25 | 42,854.81 | 22,076.64 | 16,968.55 | | | | |
| 35 | | | PRS | - | - | 34,000.00 | - | - | - | - | - | - | - | - | - | |
| 36 | | | 226 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 37 | | | 227 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 38 | | | 520 | 37,907.07 | 18,457.93 | 51,597.72 | 44,032.87 | 19,801.88 | 49,564.25 | 51,354.81 | 22,076.64 | 64,468.55 | | | | |
| 39 | | | 520 Total | 32,399,023.36 | 14,055,960.56 | 16,714,587.77 | 37,172,103.23 | 19,603,397.97 | 16,323,972.25 | 42,208,078.92 | 20,706,775.56 | 18,679,567.55 | | | | |
| 40 | | | SEGO | 7.10 | - | (0.00) | 1,769,956.77 | 40,481.96 | 189,949.72 | 692,028.19 | 38,101.89 | (47,286.54) | | | | |
| 41 | | | AGF | - | - | - | - | - | - | - | - | - | - | - | - | |
| 42 | | | AGF Building Appropriation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 43 | | | BTE | 629.25 | 500.00 | - | 17,625.00 | 1,503.00 | 28.50 | 900.00 | - | - | - | - | - | |
| 44 | | | BTE Building Appropriation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 45 | | | BTH | 10,715,656.64 | 348,542.00 | (665,353.17) | 1,787,581.77 | 41,984.96 | 189,978.22 | 692,928.19 | 38,101.89 | (47,286.54) | | | | |
| 46 | | | SEGO Total | 10,715,656.64 | 348,542.00 | (665,353.17) | 1,787,581.77 | 41,984.96 | 189,978.22 | 692,928.19 | 38,101.89 | (47,286.54) | | | | |
| 47 | | | 490 Total | 22,173.97 | 1,790.58 | (12,090.08) | 3,908.58 | - | 1.39 | - | - | - | - | - | - | - |
| 48 | | | SEGO | - | - | - | - | - | - | - | - | - | - | - | - | |
| 49 | | | V01 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50 | | | V04 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 51 | | | WSI | 3,655.71 | 1,544.42 | 7,489.29 | 692.21 | - | (38,130.07) | - | - | - | - | - | - | |
| 52 | | | YGP | 3,969.33 | - | - | - | - | - | - | - | - | - | - | - | |
| 53 | | | Z04 | 152,593.88 | 24,492.13 | (42,580.28) | 66,773.34 | 72,136.30 | (99,020.79) | 47,625.13 | 396,203.74 | (146,758.71) | | | | |
| 54 | | | Z06 | 36,194.92 | 54,248.25 | 19,493.76 | 9,056.24 | 5,745.07 | (7,998.45) | 9,049.46 | 0.00 | (193.42) | | | | |
| 55 | | | Z07 | (139,368.34) | 8,674.02 | (20,605.04) | 177,931.32 | - | (308,824.68) | 245,891.32 | 24,190.66 | (40,647.46) | | | | |
| 56 | | | Z08 | - | - | - | - | - | - | - | - | - | - | - | - | |

DEPARTMENT OF VETERANS AFFAIRS

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|-------------|---|---------------|---------------|----------------|-----------------|---------------|---------------|-----------------|----------------|---------------|---------------|--------------|---------|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr |
| 46 | | Z09 | Building Appropriation | 6,554.86 | (0.00) | 1,257.00 | (2,138.00) | 55,538.35 | - | - | (2,138.00) | 149,100.40 | 10,310.00 | (1,951.70) | |
| 47 | | Z10 | Building Appropriation | 174,554.48 | 52,250.00 | (51,040.56) | (8,801.72) | 68,875.31 | 767.61 | 500.00 | (8,801.72) | 808,636.19 | 112,161.42 | (476,384.67) | |
| 48 | | Z19 | Building Appropriation | - | - | - | - | - | - | - | - | - | - | - | |
| 49 | | Z24 | Building Appropriation | 1,828.00 | - | - | - | - | - | - | - | 900.00 | 1,726.40 | - | |
| 50 | | Z26 | Building Appropriation | 1,918.76 | - | - | - | - | - | - | - | 127,422.00 | 16,075.00 | (21,731.25) | |
| 51 | | ZN1 | Building Appropriation | 485,111.00 | - | (485,111.00) | - | - | - | - | - | 525,037.00 | - | 194,944.00 | |
| 52 | | ZN2 | Building Appropriation | 1,067,100.00 | 98,350.00 | (1,164,863.00) | (751,621.00) | 531,221.00 | 220,400.00 | (751,621.00) | - | 22,260,825.16 | 739,074.90 | 4,309,850.00 | |
| 53 | | ZN3 | Building Appropriation | 1,275,302.13 | 313,174.00 | (1,588,476.13) | - | 15,235,524.95 | 7,689,750.00 | (22,974,425.00) | - | 181,423.00 | - | - | |
| 54 | | ZN4 | Building Appropriation | 440,543.42 | 80,538.73 | (89,504.38) | (68,873.27) | 90,859.74 | (25.00) | (68,873.27) | - | 88,873.27 | - | (644.67) | |
| 55 | | ZP1 | Building Appropriation | 2,776,584.54 | 397,931.89 | (261,199.76) | (3,351.23) | 584,069.56 | (335.24) | (3,351.23) | 190,288.24 | 190,288.24 | 2,874.19 | (113,035.87) | |
| 56 | | ZP2 | Building Appropriation | 844,552.65 | 183,553.79 | (116,880.73) | (9,553.69) | 138,602.93 | 199.67 | (9,553.69) | 191,640.29 | 18,527.12 | 18,527.12 | (21,598.39) | |
| 57 | | ZP3 | Building Appropriation | 195,137.32 | 2,136.54 | (5,129.63) | (54,786.29) | 9,846.20 | 78,048.49 | (54,786.29) | 78,739.83 | 837,121.26 | (354,873.55) | - | |
| 58 | | ZP4 | Building Appropriation | 731,285.02 | - | (6.27) | (198.50) | (606.72) | 0.00 | (198.50) | 425.54 | 0.00 | - | - | |
| 59 | | ZP7 | Building Appropriation | 8,079,691.65 | 1,218,684.35 | (3,809,246.81) | (24,302,758.30) | 16,962,293.01 | 8,095,718.90 | (24,302,758.30) | 24,905,876.83 | 2,158,264.69 | 3,326,974.31 | - | |
| 59 | | SEGO Total | | 8,079,691.65 | 1,218,684.35 | (3,809,246.81) | (24,302,758.30) | 16,962,293.01 | 8,095,718.90 | (24,302,758.30) | 24,905,876.83 | 2,158,264.69 | 3,326,974.31 | - | |
| 60 | | SEG | Assistance to indigent residents | 13,976.35 | 10,975.56 | 73,323.18 | 63,371.40 | 51,320.26 | 74,977.83 | 63,371.40 | 67,962.54 | (46,010.72) | 65,692.14 | - | |
| 61 | | 261 | Administration of loans and aids to veterans | 1,763,903.47 | 845,305.27 | 833,418.77 | 840,886.41 | 1,740,628.22 | 845,604.01 | 840,886.41 | 2,188,246.61 | 1,481,620.84 | 1,421,530.15 | - | |
| 62 | | 262 | Wisconsin veterans museum sales receipts | 53,907.12 | 3,305.91 | 25,327.64 | 53,732.81 | 50,493.49 | 26,751.75 | 53,732.81 | 42,745.14 | 18,031.82 | 17,463.41 | - | |
| 63 | | 263 | Operation of Wisconsin veterans museum | 932,775.73 | 171,272.72 | 269,275.39 | 183,983.22 | 1,040,408.75 | 232,008.77 | 183,983.22 | 999,925.62 | 186,602.16 | 231,051.17 | - | |
| 64 | | 264 | Subsistence grants | 38,128.52 | 25,977.96 | 38,181.55 | 32,109.34 | 63,456.87 | 13,795.20 | 32,109.34 | 50,788.86 | 35,740.00 | 33,317.00 | - | |
| 65 | | 266 | Payments to veterans organizations for claims service | - | - | 127,779.74 | 93,960.22 | - | - | 93,960.22 | - | - | 69,931.70 | - | |
| 66 | | 267 | County grants | 5,334.25 | 104,400.00 | 187,765.75 | 190,565.75 | 8,934.25 | 98,000.00 | 190,565.75 | 12,534.25 | 94,800.00 | 208,566.75 | - | |
| 67 | | 268 | Home for needy veterans | - | 10,000.00 | - | - | - | 10,000.00 | - | - | - | 10,000.00 | - | |
| 68 | | 269 | American Indian services coordinator | - | - | - | - | - | - | - | - | - | - | - | |
| 69 | | 270 | Facilities | - | - | - | - | - | - | - | - | - | - | 96,030.00 | |
| 70 | | 272 | Veterans assistance | 429,654.93 | 149,309.59 | 89,803.71 | 85,686.00 | 377,687.74 | 132,830.91 | 85,686.00 | 233,212.69 | 123,068.10 | 162,637.15 | - | |
| 71 | | 278 | Gifts | 5,103.08 | - | 2,357.54 | (92.81) | 6,243.10 | 3,404.29 | (92.81) | 5,620.86 | 99.68 | 3,509.59 | - | |
| 72 | | 280 | Veterans transportation grant | 100,000.00 | 100,000.00 | - | - | 100,000.00 | 100,000.00 | - | 99,999.97 | 100,000.00 | - | - | |
| 73 | | 281 | Veterans' tuition reimbursement program | 1,709,172.51 | 1,538,511.27 | 1,286,750.06 | 1,594,000.65 | 639,771.29 | 1,612,976.63 | 1,594,000.65 | 756,385.84 | 679,654.86 | 709,346.91 | - | |
| 74 | | 282 | Museum gifts and bequests | 36,515.10 | 28,669.20 | 13,630.14 | (3,836.85) | 37,243.16 | 46,048.04 | (3,836.85) | 42,686.43 | 5,964.76 | (5,883.46) | - | |
| 75 | | 283 | Loan expenses | 0.30 | - | (132,920.35) | - | - | - | - | - | - | - | - | |
| 76 | | 285 | Health care aid grants | 84,485.20 | 32,316.83 | 47,321.97 | 145,161.21 | 21,199.22 | 22,394.23 | 145,161.21 | 21,973.35 | 30,868.00 | 37,683.53 | - | |
| 77 | | 286 | Retraining grant program | 1,422,213.00 | 1,501,272.00 | 1,189,777.00 | 1,831,765.00 | 3,017,721.00 | 1,084,324.00 | 1,831,765.00 | 3,182,729.00 | 950,845.00 | 948,412.00 | - | |
| 78 | | 288 | Veterans trust fund loans and expenses | 90,613.64 | 39,371.21 | 335,494.23 | 287,283.84 | 117,037.55 | 170,119.71 | 287,283.84 | 136,849.58 | 231,377.03 | 369,771.72 | - | |
| 79 | | 289 | Assistance to needy veterans | 320,513.29 | 147,812.63 | 115,079.90 | 106,397.44 | 306,608.65 | 183,544.86 | 106,397.44 | 315,103.46 | 153,210.89 | 145,214.57 | - | |
| 80 | | 460 | Cemetery administration and maintenance | 21,800.00 | - | (172.97) | (155.02) | 21,800.00 | - | (155.02) | 35,672.50 | 12,547.35 | 2,480.15 | - | |
| 81 | | 461 | Cemetery energy costs | 31,096.78 | 0.23 | 68,915.77 | 472.38 | 20,389.67 | 77,636.45 | 472.38 | 19,171.89 | 79,016.90 | 475.32 | - | |
| 82 | | 462 | Repayment of principal and interest | 7,059,173.27 | 4,710,755.38 | 4,571,109.02 | 5,485,290.99 | 7,620,944.22 | 4,734,416.68 | 5,485,290.99 | 8,211,608.59 | 4,147,536.67 | 4,516,228.80 | - | |
| 83 | | SEGO Total | | 222,160.35 | 91,517.97 | 131,569.48 | 227,481.08 | 233,368.73 | 226,087.71 | 227,481.08 | 709,684.69 | 136,710.30 | 45,673.28 | - | |
| 84 | | SEGF | Foreclosure loss payments | 4,818,641.36 | 4,190,464.62 | 1,734,387.18 | 6,604.68 | 844,440.70 | 11,202.51 | 6,604.68 | 535,506.22 | 130,092.85 | 26,943.76 | - | |
| 85 | | 361 | Funded reserves | 2,311,574.78 | 1,077,757.01 | 1,121,126.10 | 1,130,853.56 | 2,377,414.02 | 1,162,016.94 | 1,130,853.56 | 2,103,268.17 | (14,573.42) | 856,488.67 | - | |
| 86 | | 363 | General program operations | 7,548,601.86 | 8,175,519.97 | 7,668,426.94 | 42,000.00 | 7,064,532.47 | 9,401,071.59 | 42,000.00 | 5,490,278.03 | 11,272,953.40 | - | - | |
| 87 | | 364 | Debt service - tax exempt | 6,456,698.38 | 6,128,962.55 | 4,992,565.64 | 4,993,909.04 | 6,198,799.18 | 4,993,909.04 | 4,993,909.04 | 14,119,799.53 | 7,681,619.49 | - | - | |
| 88 | | 365 | Debt service - taxable | 9,501.37 | 156,600.00 | 277,898.63 | 283,598.63 | 13,401.37 | 147,000.00 | 283,598.63 | 18,801.37 | 142,200.00 | 307,998.63 | - | |
| 89 | | 370 | County grants | 590,500.00 | - | 4,875,595.13 | 38,074,517.00 | 452,954.00 | 69,900.00 | 38,074,517.00 | 5,982,439.45 | 4,353,474.25 | 13,373,754.00 | - | |
| 90 | | 374 | Special loan subaccount | 10,616.72 | 10,034.50 | 34,326.00 | 20,701.51 | 22,584.53 | 23,708.57 | 20,701.51 | 46,029.24 | 9,309.45 | 166,078.58 | - | |
| 91 | | 376 | Costs of issuance | 21,786,134.47 | 19,739,338.65 | 20,704,315.62 | 39,558,275.38 | 16,974,126.27 | 15,808,806.65 | 39,558,275.38 | 28,805,711.92 | 23,575,076.02 | 14,769,895.35 | - | |
| 92 | | SEGO Total | | 21,786,134.47 | 19,739,338.65 | 20,704,315.62 | 39,558,275.38 | 16,974,126.27 | 15,808,806.65 | 39,558,275.38 | 28,805,711.92 | 23,575,076.02 | 14,769,895.35 | - | |
| 93 | | Grand Total | | 80,261,839.74 | 40,164,798.91 | 37,446,981.91 | 37,482,239.62 | 80,750,417.23 | 48,510,412.87 | 37,482,239.62 | 105,533,889.14 | 50,762,465.13 | 41,291,052.75 | - | |

DEPARTMENT OF VETERANS AFFAIRS

DEFINITION AND EXPLANATION

- 1 Maintenance and beautification of the Central Wisconsin Veterans Memorial Cemetery, located at King, Wisconsin. Limited term employees assist with seasonal cemetery maintenance, including mowing. In FY2008, LTE was paid from appropriation 120 and costs were transferred into appropriation 104.
- 2 Debt service for general fund supported borrowing financing the acquisition, construction, development, enlargement, or improvement of facilities, primarily at the Wisconsin Veterans Home at King. Principal and interest payments on debt issued for capital projects is paid when invoiced by DOA Capital Accounting, in advance of scheduled payment due dates.
- 3 Payment of assistance to indigent veterans under the Veterans Assistance Program to enable the veterans to reside at the Wisconsin Veterans Home at Union Grove, assisted living facilities. GPR appropriation for Aid to Indigent Veterans created in the 2007-2009 biennial budget. Due to late passage of budget, implementation of GPR assistance was delayed to third quarter of fiscal year 2008.
- 4 Provision of funding to a housing authority in a first class city in a county with a population of at least 500,000 to supplement the housing costs of chronically homeless veterans and their families. One-time funding.
- 5 Supplies and services for the operation of the Wisconsin veterans museum. One-time funding for various leasehold improvements, banners, and exhibit changes, including audio-visual equipment, have occurred in multiple periods during the past three fiscal years. Museum operating costs tend to be the highest during the fourth and first quarters of the year due to the large number of school tours during April and May, and increased visitor traffic during the summer months.
- 6 Grants to eligible persons who administer a program to identify, train, and place volunteers at the community level who assist national guard members, members of the U.S. armed forces or their spouses and dependents, who return to this state after serving on active duty. The department shall make available to the volunteers, veterans, and their spouses and dependents, a packet of information about the benefits that they may be eligible to receive from the state or federal government. Expenditures in the third and fourth quarters of the fiscal year have routinely included the publication and distribution costs of the Department's publication, BO100, State Programs and Services for Wisconsin Veterans*. In FY2008, the publication was completely redesigned and 50,000 copies printed for immediate distribution.
- 7 Refurbishment of the Korean War memorial at Plover. One-time funding for Korean War Memorial Grant paid upon receipt of documentation of matching funds.
- 8 Stipend payments for veterans groups that perform military funeral honors for veterans under s. 45.60. Payments based on timing of honors performed at military funerals.
- 9 Homeless veterans with post-traumatic stress disorder. GPR appropriation for Veterans Assistance Program created in the 2007-2009 biennial budget. Due to late passage of budget, grant agreement with Center for Veterans Issues, Ltd., and purchase of equipment for telemedicine sites was delayed until the fourth quarter of fiscal year 2008.
- 10 Care of the members of the Wisconsin veterans home at King. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In 2006 and 2008, the fourth quarter also included significant retroactive pay adjustments related to labor agreements. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. In fiscal years 2007 and 2008, the fourth quarter included a procurement assessment and in 2008, only, transfers out to the building trust fund in the amount of \$315,000.
- 11 Operations of the Central Wisconsin Veterans Memorial Cemetery at King funded with burial fees paid by spouses and dependents. Maintenance and repairs are typically completed in late spring, fourth quarter, or early summer, first quarter.
- 12 Energy costs for the operation of the Wisconsin veterans home at King. Utility/energy consumption and expenditures are seasonal in nature.
- 13 Care of the members residing in assisted living facilities at the Wisconsin veterans home at Union Grove. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In 2006 and 2008, the fourth quarter also included significant retroactive pay adjustments related to labor agreements. Personnel expenditures increased in the third quarter of fiscal year 2008 as the result of the reallocation of central office costs, which was approved in the 2007-2009 biennial budget, and implemented retroactively for fiscal year 2008. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. In the fourth quarter of 2006, significant food costs were transferred to appropriation 128.
- 14 Energy costs for the operation of the Wisconsin veterans home at Union Grove. Utility/energy consumption and expenditures are seasonal in nature. However, due to timing of billings from Southern Wisconsin Center, the provider of fuel and utility services for WVH-JUG, the first half of the fiscal year included three, zero and four billings, the third quarter included two, six and three billings, and the fourth quarter included five, two and five billings, respectively, in 2006, 2007 and 2008. In addition, WVH-JUG's skilled nursing facility opened in September 2006, increasing overall utility consumption beginning in fiscal year 2007.
- 15 Care of the members residing in skilled nursing at the Wisconsin veterans home at Union Grove. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In the fourth quarter of 2006, which was prior to the opening of the skilled nursing facility, adjusting journal entries were made to move a significant amount of personnel costs to appropriation 124. Similarly, in the fourth quarter of 2007, salary adjustments were made using payroll transactions to move significant personnel costs to appropriation 124, to reflect proper distribution of employee compensation. In the third and fourth quarters of fiscal year 2008, personnel expenditures increased as the result of the reallocation of central office costs, which was approved in the 2007-2009 biennial budget, and implemented retroactively for fiscal year 2008, and due to retroactive pay adjustments related to labor agreements, respectively. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter.
- 16 Food service costs for the Wisconsin veterans home at Union Grove. In the fourth quarter of fiscal year 2006, expenditures for food were transferred in from appropriation 124, assisted living. In the fourth quarter of fiscal year 2007, salaries and fringe charged to 128 in the first half and third quarter were moved to appropriations 124 or 126, leaving no expenditures in appropriation 128 for the year. In fiscal year 2008, appropriation 128 included salaries and fringe, supplies and services, for food service operations shared between appropriations 124 and 126. In the third quarter of fiscal year 2008, encumbrances for food supplies, and therefore expenditures, were increased due to a combination of escalating food costs and increased census in the skilled nursing facility.
- 17 Maintenance of state-owned housing, including the employee dormitory, child care center, and Commandant's home at the Wisconsin veterans home at King. Expenditures for state-owned housing include routine and scheduled maintenance. Third and fourth quarter expenditures included a garage renovation and transfer out to the Building Trust Fund for a HVAC project in 2006; carpet replacement and painting in 2007; and cable television and housekeeping services in 2008.
- 18 Operation of the activity center at the Wisconsin veterans home at Union Grove, including the purchase of the necessary materials, supplies and equipment. Journal entries were made in the fourth quarter of fiscal year 2007 to move expenditures made in the first half to appropriations 124 or 126, as appropriate, excepting \$217.30 which were covered by the sale of goods. During fiscal year 2008, WVH-JUG contracted with a vendor under the Business Enterprise Program to operate its deli, vending machine, gift shop and bar. No additional expenditures are expected in this appropriation.
- 19 Operation of the home exchange at the Wisconsin veterans home at King, including the purchase of the necessary materials, supplies and equipment, and compensation for members' labor. Majority of expenditures are for the purchase of materials for resale in the home exchanges at King. In the fourth quarter of fiscal year 2008, adjustments were made to move salary and fringe of a classified employee out of the home exchange to the activities function at WVH-King.
- 20 Expenditures of moneys received by gifts or bequests to carry out the purposes of the Wisconsin veterans home at King. Timing of expenditures is largely dependent on receipt of gifts and bequests. In fiscal years 2007 and 2008, gifts and bequests monies were used to purchase two new vans and one new bus, respectively.

DEPARTMENT OF VETERANS AFFAIRS

- 21 Expenditures for the repayment of program revenue supported borrowing incurred for the purpose of acquiring, constructing, developing, enlarging or improving facilities at the Wisconsin veterans homes at King. Debt service on fixed rate, long term program revenue supported borrowing is generally scheduled September 15 and March 15, with the latter being the annual principal payment date. However, because Capital Finance has issued short-term variable rate debt (such as extendible municipal commercial paper) to finance construction costs prior to the issuance of long-term GO bonds, the frequency of debt service payments has increased. The overall increase in expenditures in this appropriation is attributable to the completion of one significant program revenue supported borrowing project, the Advance Food (Cook-Chill) Preparation project, and several smaller projects, such as the steam condensation line replacement and MacArthur Hall ventilation projects.
- 22 Expenditures of moneys received by gifts or bequests to the purposes of the Wisconsin veterans home at Union Grove. Timing of expenditures is largely dependent on receipt of gifts and bequests. Fourth quarter fiscal year 2007 expenditures include \$24,600 for the purchase of a gazebo and first quarter 2008 expenditures include \$4,600 for grading and sod related to the installation of the gazebo.
- 23 Expenditures for the repayment of program revenue supported borrowing incurred for the purpose of acquiring, constructing, developing, enlarging or improving facilities at the Wisconsin veterans homes at Union Grove. Debt service on fixed rate, long term program revenue supported borrowing is generally scheduled September 15 and March 15, with the latter being the annual principal payment date. However, because Capital Finance has issued short-term variable rate debt (such as extendible municipal commercial paper) to finance construction costs prior to the issuance of long-term GO bonds, the frequency of debt service payments has increased. The overall increase in expenditures in this appropriation is attributable to the completion of the skilled nursing facility, cook-chill kitchen and activities center projects, 35% of the cost of which was paid for with program revenue supported borrowing.
- 24 Expenditures for geriatric evaluation, research, and education programs at the Wisconsin veterans home at King. Expenditures transferred to institutional operations appropriation.
- 25 The amounts in the schedule for the payment of the medical assistance costs related to the provision of stipends under s. 45.50 (9). Amount and timing of stipend payments is dependent on number of nurses participating in program and semester of attendance. First half and third quarter payments are for fall and spring semester programs, while fourth quarter payments are for the summer semester. Two stipend payments were made in the fourth quarter of 2006, none in 2007 and one in 2008.
- 26 Care and operation of the veterans memorial cemeteries at Northern Wisconsin – Spooner, Central Wisconsin – King, and Southern Wisconsin – Union Grove from spouse and burial dependent fees. In fiscal year 2006, five pay periods were charged to this appropriation in the first half and seven each in quarters three and four. The fourth quarter payroll included significant retroactive pay adjustments related to labor agreements. In fiscal year 2007, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, for two FTEs compared to twelve pay periods and eight months of the health insurance in the first half. In fiscal year 2008, two FTE were charged to the appropriation for two pay periods in the first half and one FTE was charged to the appropriation for the remaining ten pay periods of the first half. The third and fourth quarters each included seven pay periods for one FTE. The third quarter of fiscal year 2007 included supplies and services payments, including workers compensation and property insurance, pension obligation bond payments and a medical evaluation of an employee. No supplies and services were charged to this appropriation in fiscal years 2006 or 2008.
- 27 Expenditures of moneys received by gifts, grants or bequests as part of general donations or donation programs at the Wisconsin veterans memorial cemeteries. Timing of expenditures is dependent on receipt of gifts and bequests and includes items such as engraved bricks, brass plates, plaques, benches and trees. Fourth quarter expenditures include costs for Memorial Days Services.
- 28 Expenditures of moneys received from the federal government for specific veterans programs other than for the care of veterans at the Wisconsin Veterans Home at King and veterans facilities. Expenditures of plot allowance received by the Central Wisconsin Veterans Memorial Cemetery at King included \$5,000 to straighten headstones during the first half of fiscal year 2006, \$7,500 for a mower in the fourth quarter of 2007, and \$21,259 for a tractor in the third quarter of 2008, \$3,000 of which was transferred to appropriation 104 in the fourth quarter of that year.
- 29 Expenditures of moneys received from the federal government for veterans programs and assistance including troops to teachers, state approving agency, veterans assistance program cost sharing, and maintenance of Wallace Hall. In all three fiscal years, the third and fourth quarters included seven pay periods and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth and third quarter, respectively, and a prior service federal credit (negative expenditure) for the same was applied in the fourth quarter of 2007. In fiscal year 2008, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2006, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the first half for the operating lease for 30 West Milffin Street, Per Mar Security Services at VAP sites, utilities and GSA vehicles, and housekeeping and janitorial services for Wallace Hall, increasing first half and decreasing third and fourth quarter expenditures for the same.
- 30 Expenditures of plot allowance moneys received from the USDVA for cemetery operations and burials at the Wisconsin veterans memorial cemeteries. In all three fiscal years, the third and fourth quarters included seven pay periods and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal year 2007, pension obligation bond payments were made in the third quarter and a prior service federal credit (negative expenditure) for the same was applied in the fourth quarter. In fiscal year 2008, pension obligation bond payments were billed and paid monthly. In fiscal years 2006 and 2007, workers compensation and financial services billing payments were made during the third quarter, while in fiscal year 2008, no workers compensation premiums were paid from appropriation 441.
- 31 Expenditures for the American Indian veterans benefits services coordinator. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In fiscal years 2006 and 2007, \$2,300 and \$4,000, respectively, was encumbered in the first half for vehicle fuels, reducing third and fourth quarter expenditures for the same. In the third and fourth quarter of \$2008, \$186 and \$5,337, respectively, of expenditures in excess of appropriation 126 supplies and services budget were charged to segregated funds appropriation 261.
- 32 Grants to Native American tribes in the state who have established a Tribal Veteran Service Office that provides services and assistance to Native American veterans. Applications for Tribal Veterans Service Officer grants are due and paid in the fourth quarter of the fiscal year. The first quarter payment in fiscal year 2008 was for a prior year payment for which inadequate budget authority existed.
- 33 Evaluation and approval of private trade, technical, career, distance learning, and degree-granting schools. The Educational Approval Board was transferred to the Wisconsin Technical College System Board (WTCSB) from the Department of Veterans Affairs as part of the 2005-2007 biennial budget.
- 34 Agency funding. Timing of expenditures is based on capital projects construction progress, which is under the management of the Division of State Facilities in the Department of Administration.
- 35 Utilities repair/renovation. Timing of expenditures is based on capital projects construction progress, which is under the management of the Division of State Facilities in the Department of Administration.
- 36 Preventative maintenance. Timing of expenditures is based on capital projects construction progress, which is under the management of the Division of State Facilities in the Department of Administration.
- 37 Contingency, health and safety. Timing of expenditures is based on mental health and secure treatment facilities. Construction expense transferred in to match revenues in the Department of Administration.
- 38 Acquisition, construction, development, enlargement or extension of mental health and secure treatment facilities. Timing of construction expenditures for the Southern Wisconsin Center Chiller installation was based on capital projects acquisition, construction, development, enlargement or extension of mental health and secure treatment facilities. Timing of construction expenditures for the Southern Wisconsin Center Chiller installation was based on capital projects construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 40 Energy conservation construction projects at state facilities. No expenditures during base budget review period.
- 41 Project contingencies for projects enumerated in the authorized state building program. Timing of construction and architect/engineering expenditures for the Southern Wisconsin Center Chiller installation was based on capital projects construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 42 Energy Conservation. Timing of construction and architect/engineering expenditures based on capital projects construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 43 Facilities Repair/WisBuild. Timing of construction and architect/engineering expenditures for the King Advance Food Addition/Renovation, King Nurse Call System, Olson Hall Water Piping and MacArthur Hall Elevator projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.

DEPARTMENT OF VETERANS AFFAIRS

- 44 Facilities Repair/Renovation. Timing of construction and architect/engineering expenditures for the King Advance Food Addition/Renovation, King Nurse Call System, Olson/Stordock Hall Coit, and UG Assisted Living Health/Safety projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 45 Utilities Repair/Renovation. Timing of construction and architect/engineering expenditures for the King Steam Condensate Replacement and Domestic Water System Evaluation projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 46 Utilities Repair/Renovation. Timing of construction and architect/engineering expenditures for the King Steam Plant Water Softeners, VAP Cottage 16 Renovations, King Heating Plant Pit 2-3 Condensate, and King Home Water Maintenance projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 47 Health & Safety. Timing of construction and architect/engineering expenditures for the MacArthur Hall Elevator, MacArthur Hall Ventilation, ACM/LBP Building Inspections, Wandering Member System, Union Grove Room Conversions, and King Safe Resident Handling projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 48 SP Preventative Maintenance. Timing of King Primary Electric PM project architect/engineering expenditures was under the management of the Division of State Facilities in the Department of Administration.
- 49 SP Road Maintenance. Timing of construction and architect/engineering expenditures for the Statewide Road/Walk Maintenance and Asphalt and Sidewalk Maintenance projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 50 SP Facilities Repair/Roofing. Timing of construction and architect/engineering expenditures for the King DVA Roof Maintenance, King Central Service Area Roof Maintenance, King Home Marden Entry/Courtyard, and Roof Maintenance Various Locations projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 51 Self-amortizing mortgage loans. Type 23 loans made from the proceeds of the General Obligation Bonds of 2005 Series C in the first half of fiscal year 2006 were transferred to fund 583 during the fourth quarter of that year.
- 52 Veterans Affairs Mortgage Loans. In the fourth quarter of fiscal year 2006, type 23 loans made from the proceeds of the General Obligation Bonds (GO Bonds) of 2004 Series B and Series C were transferred to fund 583. In the fourth quarter of fiscal year 2007, type 23 loans made from the proceeds of the General Obligation Bonds of 2006 Series B were transferred to fund 583. In the first half of fiscal year 2008, undisbursed proceeds of the GO Bonds of 2004 Series B, 2004 Series C, and the General Obligation Bonds of 2006 Series B were transferred out for principal payments (special redemption) and interest payments. No type 23 transfer from fund 495 to fund 583 had been completed in fiscal year 2008 for the type 23 loans made from the proceeds of the GO Bonds of 2006 Series B, 2004 Series B, 2004 Series D, and 2005 Series C were transferred to fund 583. In the first half of fiscal year 2008, undisbursed proceeds of the GO Bonds of 2003 Series B, 2004 Series D, and 2005 Series C, were transferred out for principal payments (special redemption) and interest payments.
- 53 Veterans Affairs Mortgage Loans-Disenfranchised. In the fourth quarter of fiscal year 2006, type 23 loans made from the proceeds of the General Obligation Bonds (GO Bonds) of 2003 Series B, 2004 Series D, and 2005 Series C were transferred to fund 583. No type 23 transfer from fund 495 to fund 583 had been completed in fiscal year 2008 for the type 23 loans made from the proceeds of the GO Bonds of 2006 Series C were transferred to fund 583. No type 23 transfer from fund 495 to fund 583 had been completed in fiscal year 2008 for the type 23 loans made from the proceeds of the GO Bonds of 2006 Series B as of the date of the receipt of the BBR data.
- 54 Acquisition, construction, development, enlargement or extension of mental health and secure treatment facilities. Timing of construction and architect/engineering expenditures for the bonding portion of King Advance Food Addition/Renovation project based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 55 Construction of SWC Veterans Retirement Center. Timing of construction and architect/engineering expenditures for the bonding portion of the SWC Skilled Nursing Facility, Activities Center, and Union Grove Room Conversions projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration. Purchase of furnishings for the subject projects was timed to coincide with the opening of the new skilled nursing facility and activities center.
- 56 Construction of SWC Food Service. Timing of construction and architect/engineering expenditures for the bonding portion of the SWC Home Cook/Chill Production Kitchen, Skilled Nursing Facility, Activities Center, and Union Grove Room Conversions projects based on construction progress, under the management of the Division of State Facilities in the Department of Administration. Purchase of furnishings for the subject projects was timed to coincide with the opening of the new skilled nursing facility and activities center.
- 57 Construction of King Home Food Production. Timing of construction and architect/engineering expenditures for the bonding portion of King Advance Food Addition/Renovation project based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 58 Construction of King Advance Food Production. Timing of construction and architect/engineering expenditures for the bonding portion of King Advance Food Addition/Renovation project based on construction progress, under the management of the Division of State Facilities in the Department of Administration.
- 59 Payment of assistance to indigent veterans under the Veterans Assistance Program to enable the veterans to reside at the Wisconsin Veterans Home at Union Grove, assisted living facilities. Assistance to indigent veterans is provided for those veterans who cannot pay the full cost of their care in the assisted living facilities at WVH-Union Grove. In fiscal year 2006, three months, two months and seven months of charges were made in the first half, third quarter and fourth quarter, respectively. In fiscal years 2007 and 2008, five months, three months and four months of charges were made in the first half, third quarter and fourth quarter, respectively. In fiscal year 2008, the third and fourth quarters each included a transfer of expenditures from appropriation 165 to appropriation 110.
- 60 Administration of the Veterans Trust Fund. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. In the third and fourth quarters of fiscal year 2008, personnel expenditures increased as the result of the reallocation of central office costs, which was approved in the 2007-2009 biennial budget, and implemented retroactively in the third quarter of fiscal year 2008.
- 61 Museum store sales general program operations. Expenditures are higher in the first half of year because of the purchase of merchandise to sell in the museum store. In the third quarter of fiscal year 2006, LTE expenditures were transferred to appropriation 263.
- 62 Operation of the Wisconsin Veterans Museum. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. First half expenditures in all three years included encumbrances for rent and gas and electricity.
- 63 Subsistence grants payments. Timing and amount of expenditures dependent on need for emergency assistance by veterans.
- 64 Veterans service organizations claims services. Annual VSO grant period ends March 31st with applications due thereafter. Grants are paid in the fourth quarter of each fiscal year.
- 65 Grants to counties that have a County Veterans Services Office that provides services and assistance to veterans. Grants to counties that have a County Veterans Services Officer are paid in the third and fourth quarter of each fiscal year.
- 66 Payments during the first half of the year represent "short" payments from the prior fiscal year.
- 67 Repair and improvement of facilities or insurance premiums for facilities operated in the state by bona fide veterans organizations as homes for the retreat or asylum of needy veterans. Grant paid to American Legion in the third quarter of each fiscal year.
- 68 Expenditures for the American Indian veterans benefits services coordinator. Not used in the period under review.

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- 69 Acquisition, construction, development, enlargement or extension of facilities for the Wisconsin veterans museum and the department of veterans affairs. Fourth quarter 2008 expenditures include amounts for feasibility studies the Department was directed to completed as outlined in the 2007-2009 biennial budget.
- 70 Operation of the veterans assistance programs. In all three fiscal years, the third and fourth quarters included seven pay periods and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. First half expenditures for fiscal year 2007 included encumbrances for security services, food, and equipment and supplies related to the opening of the Chippewa Falls Veterans Assistance Program.
- 71 Expenditures of money received by gifts, grants or bequests for the veterans trust fund. Timing of expenditures is dependent on receipt of gift and wishes of donor. Expenditures in this appropriation are primarily for the Veterans Assistance Program, Military Funeral Honors and Mission Welcome Home.
- 72 Transportation services payments and grants. In fiscal year 2006, first half payment was to Disabled American Veterans and third quarter expenditures were for counties. In fiscal years 2007 and 2008, payments were made to counties in the first half and to Disabled American Veterans in the third quarter.
- 73 Veterans tuition reimbursement (VetEd). Third and fourth quarter expenditures tend to be higher as they include the fall semester and spring semester payments, respectively. Fiscal year 2008 expenditures lower due to the implementation of 100% tuition remission under the Wisconsin GI Bill.
- 74 Expenditures of money received by gifts, grants or bequests for the veterans museum. Timing and purpose of expenditures is dependent on receipt of gift and wishes of donor.
- 75 Veterans trust fund loan expenses. Expenditures for attorney's fees, filing fees, docketing fees, credit bureau fees, coupon books, and similar. In the third quarter of fiscal year 2007, costs were incurred related to a marketing campaign launched by the Division of Veterans Benefits and in the first quarter of 2008, funds were encumbered for the fiscal year for legal services related to collections.
- 76 Health care aid grant payments. Not used in period under review.
- 77 Veterans retraining assistance grants. Timing and amount of expenditures for retraining grants is dependent on the number of recently unemployed or underemployed veterans who have a financial need while being retained for employment.
- 78 Veterans trust fund personal loans. Timing and amount of expenditures for new personal loans is dependent on veterans demand.
- 79 The amounts in the schedule for aid payments under s. 45.40. Timing and amount of expenditures dependent on need for emergency assistance by veterans. Overall increase in expenditures in fiscal year 2008 is due to the removal of annual caps on dental, vision and hearing care.
- 80 Administration and maintenance of operating the veterans memorial cemeteries. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. First half encumbrances in each year include maintenance and housekeeping, supplies and services expenditures for the fiscal year.
- 81 Utilities, fuel, heat and air conditioning at the veterans memorial cemeteries. Budget authority for cemetery energy costs encumbered in the first half of fiscal year in 2006 and 2007. Energy expenditures in excess of budgeted authority transferred to and paid from appropriation 460 in the fourth quarter of each year.
- 82 Debt service on debt issued for the acquisition, construction, development, enlargement, or improvement of veterans. Debt service on fixed rate, long term program revenue supported borrowing is generally scheduled September 15 and March 15, with the latter being the annual principal payment date. However, because Capital Finance has issued short-term variable rate debt (such as extendible municipal commercial paper) to finance construction costs prior to the issuance of long-term GO bonds, the frequency of debt service payments has increased. Fixed rate debt payments were made in the first half and fourth quarter in fiscal year 2006 and first half and third quarter in 2007 and 2008.
- 83 Insurance reserve disbursements. In fiscal year 2006, the Board of Veterans Affairs approved lending insurance reserve cash in excess of the insurance reserve requirement equal to 4% of aggregate outstanding principal balance of all mortgage for the purpose of making primary mortgage loans and home improvement loans. The amount of excess reserves authorized for lending by the board was fully committed by the fourth quarter of fiscal year 2006, with some loans disbursing in the first half of fiscal year 2007. In the first half of fiscal year 2008, the Board of Veterans Affairs approved blending insurance reserve cash in excess of the insurance reserve requirement with the proceeds of the General Obligation Refunding Bonds of 2007, Series 2 and 3, to create a larger pool of lendable proceeds. In the third quarter of fiscal year 2008, the excess insurance reserves were removed from that loan pool, therefore, reducing expenditures of appropriation 361 funds in the third and fourth quarters of fiscal year 2008.
- 84 Principal, interest and any other obligations as specified in the resolution authorizing the contracting of the public debt. In the first half of fiscal year 2008, the Department paid arbitrage rebate and interest on "excess" earnings on the General Obligation Extendible Municipal Commercial Paper of 2005, Series A to the US Treasury. In the fourth quarter of 2008, the Department paid arbitrage rebate on "excess" earnings on the General Obligation Extendible Municipal Commercial Paper of 2006, Series C to the US Treasury.
- 85 General program operations of the veterans mortgage loan program. In all three fiscal years, the third and fourth quarters included seven pay periods and three months and one month of health insurance payments, respectively, compared to twelve pay periods and eight months of health insurance payments in the first half of the year. In Fiscal years 2006 and 2007, pension obligation bond payments were made in the fourth quarter and third quarter, respectively, while in fiscal year 2008, payments were billed monthly. In all three fiscal years, DOA billed insurance premiums were paid during the third quarter and municipal and financial services paid in the fourth quarter. In the third and fourth quarters of fiscal year 2008, personnel expenditures decreased as the result of the reallocation of central office costs, which was approved in the 2007-2009 biennial budget, and implemented retroactively in the third quarter of fiscal year 2008.
- 86 Debt service on tax-exempt public debt issued for the purpose of making veterans loans. Debt service on fixed rate, long term general obligation borrowing is due November 1, and May 1, but is transferred to the Bond Security and Redemption Fund in advance of those dates. First half and fourth quarter fiscal year 2006 appropriation 364 expenditures were for regularly scheduled debt service, while third quarter 2006 expenditures were for a bond prepayment call on April 1, 2006. In fiscal years 2007 and 2008, expenditures for regularly scheduled debt service payment were in the first half and third quarter. The first half expenditures were reduced by the amount of principal paid from the sale of the General Obligation Refunding Bonds of 2007, Series 2 and 3, on October 31, 2007. The fourth quarter 2007 payment was for the Extendible Municipal Commercial Paper of 2006, Series C.
- 87 Debt service on taxable public debt issued for the purpose of making veterans loans. Debt service on fixed rate, long term general obligation borrowing is due November 1, and May 1, but is transferred to the Bond Security and Redemption Fund in advance of those dates. First half and fourth quarter fiscal year 2006 appropriation 365 expenditures were for regularly scheduled debt service, while third quarter 2006 expenditures were for a bond prepayment call on October 1, 2007. In fiscal years 2007 and 2008, expenditures for regularly scheduled debt service payment were in the first half and third quarter. The first half expenditures in 2008 included expenditures for a bond prepayment call on October 1, 2007.
- 88 Grants to counties that have a County Veterans Services Office that provides services and assistance to veterans. Grants to counties that have a County Veterans Services Officer are paid in the third and fourth quarter of each fiscal year. Payments during the first half of the year represent "short" payments from the prior fiscal year.
- 89 Loans from recycled prepayments or refunding bond proceeds. Fourth quarter expenditures in 2006 and 2007 include type 23 loan transactions transferred to the mortgage loan repayment fund from capital improvement fund, appropriations ZN1, ZN2, ZN3 and ZN4. No type 23 transfer from fund 495 to fund 583 had been completed in fiscal year 2008 for the type 23 loans made from the proceeds of GO Bonds as of the date of the receipt of the BBR data. Fourth quarter expenditures in all three fiscal years also include primary mortgage loans made with recycled prepayments and home improvement loans.
- 90 Costs incurred in the issuance of public debt for the purpose of making veterans loans. Expenditures include loan origination fees paid to lenders on behalf of 30% or greater disabled veterans, marketing fees, and loan servicing licensing and maintenance fees. In the fourth quarter of fiscal year 2008, expenditures include the underwriters discount paid on the sale of the General Obligation Refunding Bonds of 2008, Series 1 and 2.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|------------------------|---|------------------|------------------|--|-------|-------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| | GENERAL PURPOSE REVENUE | | | | | |
| State Operations | \$139,846,760.42 | \$139,161,794.74 | \$141,502,643.77 | 30.25 | 30.25 | 30.25 |
| Local Assistance | 3,272,283.40 | 3,232,801.34 | 3,662,393.86 | 30.25 | 30.25 | 30.25 |
| Aids to Ind. & Org. | 135,328,832.02 | 134,824,206.12 | 136,072,449.15 | | | |
| | 1,245,645.00 | 1,104,787.28 | 1,767,800.76 | | | |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$32,738,633.58 | \$33,392,982.98 | \$30,097,843.57 | 36.85 | 36.85 | 36.85 |
| Local Assistance | 3,254,892.03 | 3,072,595.22 | 2,751,990.81 | 36.85 | 36.85 | 36.85 |
| Aids to Ind. & Org. | 28,700,963.17 | 29,299,082.39 | 26,271,283.92 | | | |
| | 782,778.38 | 1,021,305.37 | 1,074,568.84 | | | |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$2,791,252.05 | \$2,911,187.15 | \$3,569,246.93 | 14.20 | 14.20 | 14.20 |
| Local Assistance | 1,298,038.37 | 1,308,589.34 | 1,715,904.17 | 14.20 | 14.20 | 14.20 |
| Aids to Ind. & Org. | 874,182.85 | 934,924.46 | 889,812.59 | | | |
| | 619,030.83 | 667,673.35 | 963,530.17 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | | | | | | |
| Local Assistance | | | | | | |
| Aids to Ind. & Org. | | | | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$175,376,646.05 | \$175,465,964.87 | \$175,169,734.27 | 81.30 | 81.30 | 81.30 |
| Local Assistance | 7,825,213.80 | 7,613,985.90 | 8,130,288.84 | 81.30 | 81.30 | 81.30 |
| Aids to Ind. & Org. | 164,903,978.04 | 165,058,212.97 | 163,233,545.66 | | | |
| | 2,647,454.21 | 2,793,766.00 | 3,805,899.77 | | | |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal.

(2) Includes Program Revenue-Service and Program Revenue-Other.

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local.

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

OVERVIEW

The board's primary responsibilities are: (a) distributing \$136.2 million in GPR state funds to local technical college districts; (b) approving the creation or elimination of programs; (c) certifying technical college instructors; (d) approving specific initiatives proposed by technical colleges such as building plans and organizational plans; and (e) collecting student and district data. The board has two GPR state operations appropriations, a general state operations appropriation and an appropriation for an agricultural education consultant position. The remainder of the board's GPR appropriations are local assistance appropriations used to provide grants to local technical college districts. The board is also responsible for administering the state's federal Carl Perkins Vocational and Technical Education grant that supports the development of academic and technical skills among postsecondary education students enrolled in career and technical education programs. In addition, the board transfers nearly half of the federal Carl Perkins award to the Department of Public Instruction to fund vocational and technical programs at high schools. The primary program revenue funded activity administered by the board is the firefighter training program. State statute requires technical colleges to provide free firefighter training courses to paid and volunteer firefighting organizations and the program is funded through fees assessed to insurers by the Department of Commerce. The Educational Approval Board, responsible for approval and oversight of private for-profit and nonprofit vocational and technical schools, is attached to the board for administrative purposes.

ANALYSIS

Over 80 percent of the board's GPR expenditures come from a single appropriation, state aid for vocational, technical and adult education, and expenditures in that appropriation are consistent each year with payments made to districts based on the general aid formula. The majority of state aid funds are distributed in the first half of each fiscal year. Other significant GPR appropriations support grants for expanding occupations' programs, health care education programs, as well as basic skills, adult literacy and work place education programming. Expenditures in these appropriations are determined by data reported by the technical college districts. The majority of the district reports are received in the fourth quarter resulting in an uneven expenditure pattern. Other smaller local aid appropriations also show heavier expenditures when districts request reimbursement, typically in the third and fourth quarters.

In contrast, the board's major GPR and federal operations appropriations show consistent expenditures from one quarter to the next. The board's major program revenue operations appropriation, fire service state operations, has a stable spending pattern from quarter-to-quarter unless there is funding provided for a special project. For example, \$316,600 in additional spending authority was approved in the fourth quarter of fiscal year 2007-08 resulting in a heavier fourth quarter expenditure pattern for fiscal year 2007-08 than was shown in fiscal years 2005-06 and 2006-07. The board's level of authorized full-time equivalent positions has been very stable over the last three fiscal years.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

Agency 292

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | |
|------|------|--------|-------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|--|--|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 1 | 100 | GPR | 101 | 1,572,751.33 | 869,887.89 | 764,445.35 | 1,560,625.43 | 860,381.59 | 739,243.12 | 1,686,828.58 | 1,015,749.40 | 884,322.02 | | | |
| 2 | | | 102 | 95,457.00 | 86,858.00 | 115,026.00 | 123,984.00 | 70,220.00 | 109,999.00 | 90,927.00 | 63,852.00 | 110,741.00 | | | |
| 3 | | | 104 | 1,678.61 | - | 62,701.00 | (7,181.00) | 5,430.00 | 59,686.00 | (2,587.00) | (797.00) | 66,754.00 | | | |
| 4 | | | 105 | 88,797,409.14 | 11,852,228.31 | 17,765,362.55 | 88,361,281.22 | 11,781,500.00 | 17,672,218.78 | 88,787,631.92 | 11,841,500.00 | 17,785,868.08 | | | |
| 5 | | | 106 | 132,063.13 | 128,884.00 | 240,549.80 | 131,187.21 | 120,653.04 | 248,456.25 | 55,446.24 | 156,561.39 | 335,507.21 | | | |
| 6 | | | 107 | - | - | 1,432,500.00 | - | - | 1,432,500.00 | - | - | 1,432,500.00 | | | |
| 7 | | | 109 | 194,131.15 | 130,262.33 | 256,199.47 | 159,361.96 | 130,232.89 | 299,604.15 | 112,207.00 | 170,768.69 | 306,224.31 | | | |
| 8 | | | 110 | - | - | - | - | - | - | - | - | - | | | |
| 9 | | | 111 | - | - | 137,736.00 | - | - | 135,025.00 | - | - | 136,693.00 | | | |
| 10 | | | 112 | 1,193,924.82 | 1,230,141.85 | 3,203,056.96 | 1,133,412.75 | 1,375,614.44 | 3,198,839.18 | 694,690.16 | 1,646,236.70 | 3,997,024.45 | | | |
| 11 | | | 113 | 805,275.00 | 107,370.00 | 161,055.00 | 805,275.00 | 107,370.00 | 161,055.00 | 805,275.00 | 107,370.00 | 161,055.00 | | | |
| 12 | | | 114 | - | 1,971.90 | 290.00 | 5,043.70 | 2,585.00 | 4,533.55 | 6,636.05 | 2,913.45 | 4,750.50 | | | |
| 13 | | | 115 | 93,500.80 | 119,278.26 | 169,220.94 | 117,482.28 | 95,499.20 | 168,918.52 | 88,039.50 | 126,088.81 | 167,871.69 | | | |
| 14 | | | 116 | - | 20,884.00 | 939,761.00 | (26,484.08) | 137,120.31 | 709,151.05 | (49,351.00) | 84,911.26 | 1,447,240.50 | | | |
| 15 | | | 119 | - | 71,600.00 | - | - | - | 71,600.00 | - | - | 71,600.00 | | | |
| 16 | | | 122 | 51,981.00 | 112,512.00 | 120,507.00 | 109,151.00 | 77,125.00 | 98,724.00 | 119,952.00 | 86,768.00 | 78,280.00 | | | |
| 17 | | | 123 | 172,768.48 | 176,838.03 | 444,993.49 | 178,379.00 | 193,721.34 | 422,499.66 | 117,393.00 | 217,634.50 | 459,572.50 | | | |
| 18 | | | 160 | 33,154.71 | 16,891.89 | 15,152.23 | 36,074.10 | 19,549.60 | 16,927.50 | 38,339.05 | 18,678.15 | 18,476.66 | | | |
| 19 | | | 161 | 1,264,063.34 | 1,316,675.99 | 2,869,260.67 | 699,651.36 | 1,158,624.62 | 3,591,443.02 | 773,839.00 | 1,592,389.22 | 3,083,771.78 | | | |
| 20 | | | 172 | - | - | 307,500.00 | - | - | 307,500.00 | - | - | 307,500.00 | | | |
| 21 | | | 173 | 41,823.00 | 53,875.00 | 95,302.00 | 30,785.00 | 37,403.00 | 122,812.00 | (93,325,266.50) | 17,196,729.57 | 30,960,647.70 | | | |
| 22 | | | 130 | 94,449,981.51 | 16,296,159.45 | 29,100,619.46 | 93,418,028.93 | 16,173,030.03 | 29,570,795.78 | 93,325,266.50 | 17,196,729.57 | 30,960,647.70 | | | |
| 23 | | | 133 | 1,671.02 | 991.35 | 2,632.45 | 3,672.06 | 1,675.72 | 2,947.95 | 5,755.33 | 3,662.99 | 2,504.68 | | | |
| 24 | | | 134 | 84,963.25 | 14,805.94 | 30,944.23 | 85,852.73 | 21,431.42 | 5,896.44 | 89,800.53 | 28,892.75 | 21,036.52 | | | |
| 25 | | | 135 | 180,383.99 | 52,470.21 | 27,495.19 | 122,709.01 | 56,909.73 | 54,270.47 | 110,711.68 | 51,371.80 | 49,563.16 | | | |
| 26 | | | 136 | 261,051.15 | 77,357.50 | 1,000.00 | 207,663.68 | 102,668.80 | 121,359.77 | 202,679.60 | 101,541.17 | 454,851.69 | | | |
| 27 | | | 137 | 281,803.86 | 118,504.20 | 199,643.98 | 388,276.43 | 106,806.07 | 104,881.66 | 303,424.85 | 187,168.71 | 1,111,853.43 | | | |
| 28 | | | 146 | 809,873.27 | 285,629.20 | 357,216.98 | 808,173.91 | 310,991.74 | 290,356.29 | 714,371.99 | 187,168.71 | 1,111,853.43 | | | |
| 29 | | | 147 | 2,806,833.24 | 1,424,958.96 | 1,677,774.99 | 2,808,711.73 | 1,645,967.66 | 2,034,024.24 | 2,326,582.37 | 1,915,446.18 | 1,566,219.12 | | | |
| 30 | | | 149 | 625,281.95 | 300,767.56 | 243,392.34 | 483,642.51 | 271,916.69 | 245,891.24 | 477,130.54 | 214,768.18 | 206,411.44 | | | |
| 31 | | | 150 | 302,902.55 | 229,238.11 | 250,637.72 | 418,921.22 | 309,796.27 | 282,587.88 | 562,797.30 | 16,990.52 | 494,781.02 | | | |
| 32 | | | 151 | 11,751,792.89 | 5,114,873.05 | 5,908,989.76 | 11,194,034.26 | 4,218,375.77 | 7,378,688.18 | 9,260,447.12 | 3,913,977.01 | 7,281,499.77 | | | |
| 33 | | | 153 | 983,898.16 | 519,475.60 | 512,686.14 | 984,964.41 | 487,405.44 | 533,627.65 | 851,694.67 | 460,889.71 | 474,052.96 | | | |
| 34 | | | 155 | 9,413.28 | 1,301.95 | 5,025.05 | 11,913.10 | 255.95 | 7,111.50 | 5,503.19 | 1,341.88 | 1,267.28 | | | |
| 35 | | | 156 | 8,428.53 | 43,271.82 | 17,689.93 | 47,499.21 | 7,005.81 | 10,642.26 | 42,809.20 | 5,988.93 | 7,954.86 | | | |
| 36 | | | 128 | 16,488,550.60 | 7,633,887.05 | 8,616,195.93 | 15,949,686.44 | 6,940,723.59 | 10,502,572.95 | 13,531,954.39 | 6,529,702.73 | 10,036,186.45 | | | |
| 37 | | | 138 | 153,207.17 | 52,387.17 | 68,636.47 | 126,116.91 | 46,458.11 | 107,386.28 | 119,031.44 | 71,599.15 | 43,082.00 | | | |

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | | 2007 | | | | 2008 | | | |
|------|-------------|--------|----------------|--|---------------|---------------|----------------|----------------|---------------|---------------|----------|---------|---------|--|--|--|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | |
| 38 | 139 | | 20,058.25 | In(ter)agency projects, state operations | 9,941.75 | 44.81 | 49,723.62 | 13,465.87 | 29,582.73 | 12,153.57 | | | | | | |
| 39 | 180 | | (2,089.00) | Transfer of Indian gaming receipts; work-based learning programs | 127,812.94 | 466,585.06 | 171,700.49 | 128,124.99 | 141,235.27 | 330,639.74 | | | | | | |
| 40 | 220 | | 188,648.24 | Proprietary school programs | 109,179.56 | 139,898.35 | 129,160.73 | 233,368.64 | 158,171.20 | 146,520.26 | | | | | | |
| 41 | 225 | | 1,031.46 | Student protection | 1,449.66 | 1,740.71 | 968.27 | 3,580.71 | 106.48 | 6,211.77 | | | | | | |
| 42 | 235 | | 360,856.12 | Closed schools; preservation of student records | 300,771.08 | 676,905.40 | 416,344.22 | 497,071.65 | 463,573.81 | 595,207.34 | | | | | | |
| | PRS Total | | 112,109,261.50 | | 24,516,446.78 | 38,750,937.77 | 110,669,038.79 | 108,068,664.53 | 24,377,174.82 | 42,723,894.92 | | | | | | |
| | 100 Total | | 112,109,261.50 | | 24,516,446.78 | 38,750,937.77 | 110,669,038.79 | 108,068,664.53 | 24,377,174.82 | 42,723,894.92 | | | | | | |
| | Grand Total | | | | | | | | | | | | | | | |

DESCRIPTION AND EXPLANATION

- 1 101-GPR-State Operations for agency staff, supplies and services. Expenditure fluctuation occurred because of the assignment of staff to other program areas within the agency and retirement of staff using GPR funding.
- 2 102-Displaced Homemakers CBO-Grants for displaced homemaker services to focus on remedying or reducing barriers to employment and assisting to obtain marketable skills and secure employment. Participants are located at Community Based Organizations. Expenditures depend on project reporting by the Community Based Organizations. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 3 104-Vocational Education for Instructors-Grants targeted to support upgrading fulltime, occupational instructors that are employed in the technical college districts. Expenditures depend on project reporting by the districts. Generally project costs are reported and paid in the last quarter of the year.
- 4 105-State aid to Technical College System Districts. Payments are made to districts based on the general aid formula found in Wis. Stats. §38.28. The majority of the funds are distributed in the first half of each fiscal year based on the schedule found in TCS 7.10 Wis. Adm. Code.
- 5 106-Grants for displaced homemaker services to focus on remedying or reducing barriers to employment and assisting to obtain marketable skills and secure employment. Participants are located at Technical College Districts. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 6 107-Supplemental State Aid to the Technical College Districts. Payments are made to districts based on the formula found in Wis. Stats. §38.28 (6). All the payments are made in the fourth quarter because the information required to distribute the funds is not known until the end of the fiscal year.
- 7 109-Minority Student Participation-Grants are for the purpose of increasing the number of minority students who are successfully enrolled in, retained in, and graduated from technical college programs. Expenditures depend on project reporting by the technical college districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 8 110-Funding for this appropriation has been eliminated.
- 9 111-Farm Training Program-A grant provided to students enrolled in the districts farm business and production management program. Payments are made in the fourth quarter to the districts based on final client reporting data for qualified credits.
- 10 112-Incentive Grants-Grants that provide funding for new and expanding occupations, technical transfer, basic skills, adult literacy and workplace education programming for technical college district students. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 11 113-Aid for special collegiate transfer programs. These funds are allocated to the eligible district using the distribution schedule found in TCS 7.10 Wis. Adm. Code, where the majority of the funds are distributed in the first half of each fiscal year.
- 12 114-Fee Remission-Reimbursement to a technical college district that has granted a fee remission to a child of an emergency services person killed in the line of duty. The amount and timing of distributions from this appropriation varies from year to year depending on the number of survivors of deceased emergency personnel who enroll at a technical college district.
- 13 115-Services for Handicapped Students-Grant funds that provide programs for individuals with disabilities transitioning from secondary schools or the community to technical college districts. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 14 116-Jobs Advantage Training Program Grants (a/k/a Workforce Advancement Training Grants) are made to technical college districts to provide skill training or other education to businesses and industry. When projects are completed and reported by the districts determines the fluctuation in quarterly costs. Historically, most of the expenditures have been reported and paid in the 4th quarter.
- 15 119-Apprenticeship Curriculum-Grant funds that provide for curriculum development of programs for apprenticeship training. These are once annual payments to one district for development of apprenticeship curriculum.
- 16 122-School to Work Programs-Grant funds to a Milwaukee County nonprofit organization to provide school to work programs for children at risk. Expenditure fluctuation depends on when the organization incurs the expense and requests reimbursement.
- 17 123-Faculty Development-Grant funds that promote instructor awareness and expertise in newly emerging technologies and the learning of the instructional methods to teach the new technology. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 18 160-Agriculture Education Director-State operations for agriculture education director salary, fringe benefits, and supplies. This appropriation is evenly distributed throughout the fiscal year.
- 19 161-Health Care Education-Grant funds to technical college districts to expand health care education programs. The timing of payments in this appropriation is dependant on the districts reporting of completed projects. Accordingly, when expenditures are reported and paid determines the fluctuation in quarterly costs.
- 20 172-Driver Education-State aid to the technical college districts for providing driver education training. The payments from this appropriation occur in the 4th quarter each year because the distributions are based upon student enrollments which are not known until fiscal year end.
- 21 173-Advanced Chauffeur Training-Grants that provide for the development of advanced chauffeur training facilities, the acquisition of instructional equipment and the operational cost associated with the maintenance of such facilities and equipment. Districts report most of the expenditures in the fourth quarter of the fiscal year.
- 22 130-Services for Districts-Program revenue functions provided to the districts. The spending pattern in each quarter depends on the number of services provided to the districts.
- 23 133-Conferences-System-wide meetings hosted by the System Office education directors and funded by conference fees paid by the technical college districts. Spending is generally greater in the spring and fall of each year when the majority of meetings take place.
- 24 134-Certification-State operations for administering teacher certification requirements at the technical college districts. Spending covers agency staff, supplies and services that include quarterly meetings by a system-wide certification committee.
- 25 135-Gifts and Grants-Scholarships for Students-The funds from the WI Rural Opportunities Foundation Scholarship program are received in January of each year and are paid out to students in the second half of the year based on criteria set up by the WROF. We also received a private donation in the 4th quarter of FY 08 for scholarships to our students from the Fund For Wisconsin Scholars.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

- 26 136-Fire Service state operations for agency staff, supplies and services. Spending patterns are generally stable unless funding is provided for a special project, such as the \$316,600 in additional spending authority approved in a §16.515 request in the 4th quarter of FY 2007-08.
- 27 137-Fire Training-State aid to technical college districts that are required to provide fire service training free of charge to paid and volunteer fire departments. The timing of payments made from this appropriation is dependent on the districts reporting of training provided. The majority of the district requests for reimbursement are received in the 4th quarter.
- 28 146-Adult Education Family Literacy Act- Federal Grant funds that provide for adult basic education programs at technical college districts and community based organizations. Expenditures depend on project reporting by the local providers. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 29 147-Adult Education Family Literacy Act –Federal State Operations- staff salaries and fringe benefits, as well as supplies and services related to the administration of programs under the Adult Education Family Literacy Act. Expenditure fluctuation depends on staff assignments to Adult Education and Family Literacy Programs.
- 30 149- Federal Adult Education Family Literacy and Carl Perkins funding to Community base organizations. CBO's are paid from their own appropriation to keep them separate from technical college district grant payments. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 31 150-Carl Perkins-Federal funds to develop more fully the academic, vocational, and technical skills of secondary and post secondary students who elect to enroll in vocational and technical education programs. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 32 151-Carl Perkins-Federal State Operations- staff salaries and fringe benefits, as well as supplies and services related to the administration of programs under the Vocational Education Carl Perkins Act. Expenditure fluctuation depends on staff assignments to Carl Perkins programs.
- 33 153-Federal grant funds for specific grant activities such as Federal Emergency grants for our Fire Service area. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 34 155-State Operations- salaries and fringe benefits, as well as supplies and services for other federal grants that the agency receives. Expenditure fluctuation occurs if any salary, benefit or supplies are incurred as a result of an activity related to a 153 appropriation Federal Grant.
- 35 156-Indirect Cost-Federal appropriation for accumulating agency indirect costs for federal purposes. Expenditure fluctuation depends on the amount of expenditures that have occurred in the federal operation appropriations that the indirect cost rate is applied to.
- 36 128-Truck Driver Training-Grants to three technical college districts to support their truck driver training programs. The appropriation is funded through an \$8 surcharge on fines and forfeitures issued to commercial motor vehicle drivers. Accordingly, the amount available for distribution varies from year-to-year.
- 37 138-Interagency Projects-Pass through money for services provided by technical college districts to other state agencies. The level of spending depends on the number and size of projects during a given year.
- 38 139-Interagency Projects-Pass through money for services provided by the technical college system board to other state agencies. The level of spending depends on the number and size of projects during a given year.
- 39 180-Indian Gaming –Program revenue provided from Indian gaming for work based learning grants to Tribal Colleges. Expenditure fluctuation occurs because the colleges request most of their expenditures at the end of the fiscal year.
- 40 220-Educational Approval Board's Proprietary School- General operating expenditures are contained in this appropriation. The majority of expenditures are related to salary and fringe costs. The variations in spending patterns that occur in the third and fourth quarter are due to the when payments from the supplies and services line are made. Annual directory cost of approved schools is incurred during the third quarter of the fiscal year. Transfers to cover the cost of rent, legal services and IT have been generally made during either the third or fourth quarter of the fiscal year.
- 41 225-EAB-Student Protection-This appropriation contains funding to protect students in the event of a catastrophic event, such as a school closure. Expenditures are made whenever such an event occurs. FY 07 are expenditures transferred against the appropriation due to a deficit in the 220 appropriation.
- 42 235-EAB-Closed Schools; preservation of student records-Expenditures cover the costs associated with a part-time LTE position that performs, in part, record searches for student transcripts which are maintained by the EAB.

DEPARTMENT OF WORKFORCE DEVELOPMENT

AGENCY SUMMARY

| | Department Expenditure Summary by Funding Source (4) (5) | | | Department Position Summary by Funding Source (6) | | |
|--------------------------------|---|--------------------|--------------------|--|----------|----------|
| | 2006 | 2007 | 2008 | 2006 | 2007 | 2008 |
| GENERAL PURPOSE REVENUE | | | | | | |
| State Operations | \$187,480,318.62 | \$171,165,837.35 | \$199,782,522.92 | 167.12 | 160.73 | 162.73 |
| Local Assistance | 11,254,379.37 | 11,433,570.44 | 11,862,517.77 | 91.65 | 91.65 | 93.65 |
| Aids to Ind. & Org. | 341,143.89 | 550,100.19 | 3,556,422.43 | | | |
| | 175,884,795.36 | 159,182,166.72 | 184,363,582.72 | 75.47 | 69.08 | 69.08 |
| FEDERAL REVENUE (1) | | | | | | |
| State Operations | \$693,136,145.13 | \$689,978,145.58 | \$660,647,836.64 | 1,340.27 | 1,257.85 | 1,241.35 |
| Local Assistance | 154,672,173.29 | 165,839,282.27 | 164,501,287.37 | 1,003.28 | 939.81 | 931.81 |
| Aids to Ind. & Org. | 69,810,724.56 | 61,539,162.32 | 52,212,886.87 | | | |
| | 468,653,247.28 | 462,599,700.99 | 443,933,662.40 | 336.99 | 318.04 | 309.54 |
| PROGRAM REVENUE (2) | | | | | | |
| State Operations | \$124,075,053.20 | \$113,285,298.24 | \$109,263,827.14 | 450.89 | 380.01 | 379.31 |
| Local Assistance | 104,181,369.39 | 99,327,472.54 | 95,138,399.91 | 450.89 | 380.01 | 379.31 |
| Aids to Ind. & Org. | -8,359.97 | | | | | |
| | 19,902,043.78 | 13,957,825.70 | 14,125,427.23 | | | |
| SEGREGATED REVENUE (3) | | | | | | |
| State Operations | \$970,564,527.88 | \$981,539,631.05 | \$1,002,180,877.17 | 103.55 | 103.55 | 103.55 |
| Local Assistance | 4,834,258.02 | 13,764,675.75 | 13,060,984.59 | 103.55 | 103.55 | 103.55 |
| Aids to Ind. & Org. | 965,730,269.86 | 967,774,955.30 | 989,119,892.58 | | | |
| TOTALS-ANNUAL | | | | | | |
| State Operations | \$1,975,256,044.83 | \$1,955,968,912.22 | \$1,971,875,063.87 | 2,061.83 | 1,902.14 | 1,886.94 |
| Local Assistance | 274,942,180.07 | 290,365,001.00 | 284,563,189.64 | 1,649.37 | 1,515.02 | 1,508.32 |
| Aids to Ind. & Org. | 70,143,508.48 | 62,089,262.51 | 55,769,309.30 | | | |
| | 1,630,170,356.28 | 1,603,514,648.71 | 1,631,542,564.93 | 412.46 | 387.12 | 378.62 |

(1) Includes Program Revenue-Federal and Segregated Revenue-Federal

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

(4) Expenditures are defined as current disbursements plus encumbrances less prior year encumbrances.

(5) Amounts in the table above exclude Clearing and Custody Account expenditures and exclude expenditures recorded in the Capital Improvement and Building Trust funds.

(6) All positions are State Operations unless otherwise specified.

DEPARTMENT OF WORKFORCE DEVELOPMENT

OVERVIEW

The department administers employment-focused programs, providing services to enable individuals and employers to fully participate in Wisconsin's economy. The department is responsible for administering the Unemployment Insurance and Worker's Compensation programs; and economic and work support programs, including vocational rehabilitation programs. The department also houses the Labor and Industry Review Commission.

The responsibilities for the Wisconsin Works (W-2) program, child care program and other temporary assistance for needy families (TANF) related programs from the department's Division of Economic Support were transferred to the Department of Children and Families in 2007 Wisconsin Act 20. This change was effective on July 1, 2008.

ANALYSIS

There are several reasons why expenditures are higher in the third and/or fourth quarter than the first half of a fiscal year. First, there is a lag between the time overhead costs (salaries, fringe benefits, and supplies and services) are allocated in the department's internal financial system and in WIS MART, the state's accounting system. One reason this occurs is because the department must allocate overhead costs based on how work time is distributed among various activities and by the fund sources supporting those activities. The federal government requires this detailed cost allocation for those programs funded with federal dollars. While the data used for cost allocation in the department's internal financial system is not available until after the end of each month, WIS MART closes promptly at the end of each month for reporting purposes. Therefore, only two months of overhead costs are included in the first quarter of the WIS MART data. The fourth quarter of WIS MART data, consequently, includes four months of overhead costs instead of three. This is accomplished by allocating the expenditure data for June of each year to the appropriate fiscal year during the "13th month" close out process in WIS MART, which occurs in July.

A second factor contributing to higher reported expenditures in the third and fourth quarters is the timing of vendor invoices. Vendors often submit invoices to the department several months after the goods or services are provided. This may result in the department expending funds in the latter half of the fiscal year for goods or services purchased in the first half of the fiscal year. Fourth quarter expenditures may look particularly high because any vendor invoices for a given fiscal year that are received after June 30 of that fiscal year, but during the 13th month close out period in WIS MART, must be allocated back to the fourth quarter of the prior fiscal year. As a result, a disproportionate share of late invoices may be recorded in the fourth quarter.

Third, higher third and fourth quarter expenditures may be the result of the department delaying planned, budgeted purchases until later in the fiscal year to ensure that sufficient funds are available to cover the planned acquisition.

DEPARTMENT OF WORKFORCE DEVELOPMENT

Agency 445

| Item | Fund | Source | Appr. | 2006 | | | | 2007 | | | | 2008 | | | | |
|------|------|--------|-------|----------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|----------------|---------------|---------------|---------|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 4th Qtr | |
| 1 | 100 | GPR | 101 | 2,763,542.17 | 1,642,852.46 | 1,983,682.69 | 1,692,414.16 | 2,989,385.39 | 1,635,090.21 | 1,692,414.16 | 3,109,875.58 | 1,665,124.26 | 1,970,441.55 | | | |
| 2 | | | 102 | - | 115,149.06 | 196,520.00 | 217,800.00 | 167,400.00 | 9,600.00 | 217,800.00 | 174,825.00 | - | - | | | |
| 3 | | | 107 | 213,104.55 | 329,961.44 | 552,570.33 | 492,546.23 | 277,589.18 | 305,047.50 | 492,546.23 | 329,146.95 | 512,228.18 | 565,819.96 | | | |
| 4 | | | 113 | - | - | (34,979.00) | (9,000.00) | - | - | - | - | - | - | | | |
| 5 | | | 114 | 162,862.60 | 153,641.71 | 24,639.58 | 248,118.44 | 155,760.96 | 146,220.79 | 248,118.44 | 213,543.09 | 117,891.91 | 101,880.27 | | | |
| 6 | | | 118 | - | - | - | - | - | - | - | - | - | 500,000.00 | | | |
| 7 | | | 119 | - | - | - | - | - | - | - | - | - | 25,000.00 | | | |
| 8 | | | 201 | 171,604.51 | 13,093.13 | 8,302.36 | 43,119.70 | 160,594.90 | 12,285.40 | 43,119.70 | 64,577.13 | 58,087.65 | 112,122.62 | | | |
| 9 | | | 301 | 3,209,600.69 | 731,640.69 | 968,959.14 | 260,604.82 | 2,684,955.38 | 1,955,120.48 | 260,604.82 | 2,043,648.59 | 1,606,229.30 | 1,232,411.09 | | | |
| 10 | | | 302 | - | - | - | - | - | - | - | - | - | 331,392.09 | | | |
| 11 | | | 305 | (2,937,718.00) | 8,926,219.00 | 22,660,899.00 | 12,311,553.90 | 1,051,319.00 | 15,486,527.10 | 12,311,553.90 | - | - | - | 18,600,000.00 | | |
| 12 | | | 307 | (169.00) | - | 169.00 | - | - | - | - | - | - | - | | | |
| 13 | | | 310 | 145,569.74 | 44,130.09 | 47,800.54 | 34,845.64 | 86,451.62 | 116,202.90 | 34,845.64 | 103,214.60 | 86,933.16 | 47,352.24 | | | |
| 14 | | | 315 | 53,511,289.61 | 66,141,470.49 | 11,857,339.90 | 3,174,097.45 | 88,707,086.91 | 22,990,515.64 | 3,174,097.45 | 100,122,302.50 | (1,450,476.11) | 22,349,873.61 | | | |
| 15 | | | 319 | - | - | - | - | - | - | - | - | - | 25,000.00 | | | |
| 16 | | | 501 | 15,894.87 | 9,059.60 | 7,035.53 | 4,484.91 | 14,640.75 | 8,006.96 | 4,484.91 | 1,477.75 | 207.21 | 4,558.82 | | | |
| 17 | | | 502 | 2,434,209.94 | 1,467,526.38 | 1,690,914.12 | 1,522,949.33 | 2,456,470.02 | 1,511,330.34 | 1,522,949.33 | 2,781,829.31 | 1,675,333.99 | 1,573,651.13 | | | |
| 18 | | | 505 | 33,914.72 | (262.56) | 7.86 | 0.90 | 34,540.00 | - | 0.90 | 43,615.99 | (15,474.00) | 3,000.00 | | | |
| 19 | | | 509 | 3,009,149.60 | 1,603,893.33 | 3,653,597.77 | 2,859,971.82 | 4,781,968.63 | 568,219.99 | 2,859,971.82 | 6,537,340.16 | 670,445.71 | 771,976.56 | | | |
| 20 | | | 602 | (48,371.00) | - | - | - | 103,568,162.74 | 44,744,167.31 | 22,853,507.30 | 115,525,396.65 | 36,092,646.33 | 48,164,479.94 | | | |
| 21 | | PR | 124 | - | - | - | - | - | - | - | - | - | - | | | |
| 22 | | | 125 | 502,171.75 | 2,058,622.07 | 138,141.04 | (65,239.69) | 2,162,157.26 | 814,548.01 | (65,239.69) | 1,192,799.46 | 252,724.35 | 635,283.38 | | | |
| 23 | | | 127 | 936,316.25 | 603,769.28 | 820,512.24 | 733,585.72 | 752,767.78 | 540,151.24 | 733,585.72 | 487,291.60 | 369,599.55 | 380,275.54 | | | |
| 24 | | | 129 | 4,965,241.70 | 2,570,517.36 | 77,607.88 | 74,485.69 | 137,201.23 | 81,664.12 | 74,485.69 | 110,984.99 | 44,497.49 | (8,158.14) | | | |
| 25 | | | 130 | 101,667.35 | 37,314.60 | 44,833.77 | 6,433.93 | - | 1,807.23 | 6,433.93 | 74,118.34 | 57,526.73 | 34,462.14 | | | |
| 26 | | | 131 | - | - | - | - | - | - | - | - | - | - | | | |
| 27 | | | 132 | 11,208.84 | 3,284.91 | - | - | - | - | - | - | - | - | | | |
| 28 | | | 133 | 538,117.58 | 323,063.98 | 621,173.94 | 514,366.79 | 832,906.36 | 198,198.85 | 514,366.79 | - | - | - | | | |
| 29 | | | 136 | 97,541.53 | 114,989.22 | 91,356.68 | 54,699.30 | 119,743.64 | 66,907.41 | 54,699.30 | 835,921.30 | 702,936.11 | 353,487.20 | | | |
| 30 | | | 137 | 55,452.74 | 29,035.72 | 117,911.54 | 53,796.43 | 69,818.43 | 76,280.36 | 53,796.43 | - | - | - | | | |
| 31 | | | 139 | - | - | - | - | 36,500.00 | - | - | - | - | - | | | |
| 32 | | | 155 | 406,851.16 | 188,547.04 | 24,436.93 | - | - | - | - | - | - | - | | | |
| 33 | | | 229 | 261,418.02 | 160,170.55 | 160,165.28 | 141,595.06 | 277,882.90 | 157,203.97 | 141,595.06 | 280,664.18 | 153,863.95 | 166,597.71 | | | |
| 34 | | | 323 | 274,826.75 | 187,660.44 | 170,048.88 | 101,286.79 | 240,655.99 | 129,724.59 | 101,286.79 | 334,126.54 | 131,182.64 | 140,717.44 | | | |
| 35 | | | 331 | 479,281.82 | 62,827.41 | 165,534.84 | (61,666.84) | 274,851.04 | 202,464.55 | (61,666.84) | 345,599.79 | 46,697.25 | (106,358.94) | | | |
| 36 | | | 333 | - | - | - | - | 2,599.54 | 8,170.85 | 3,689.23 | - | - | - | | | |
| 37 | | | 334 | 3,540,668.74 | 4,441,692.11 | 431,589.81 | (382,065.15) | 8,789,381.51 | (610,106.29) | (382,065.15) | 7,877,021.21 | 303,838.51 | 1,976,808.37 | | | |
| 38 | | | 338 | 565,509.55 | 58,806.18 | 140,502.93 | (78,638.20) | 724,414.79 | (122,460.32) | (78,638.20) | 349,597.25 | 85,443.05 | 93,173.00 | | | |
| 39 | | | 529 | 56,475.44 | 23,973.75 | 26,673.75 | 33,350.48 | 45,356.25 | 160,054.92 | 33,350.48 | 131,327.00 | (90,593.47) | 118,829.41 | | | |
| 40 | | | 530 | - | - | - | - | - | - | - | 756.77 | 343.23 | 984.67 | | | |
| 41 | | | 533 | - | - | - | - | 10,702.20 | (10,702.20) | 11,209.18 | - | - | - | | | |
| 42 | | | 539 | - | 150,000.00 | - | 10,063.11 | 23,762.48 | 139,237.52 | 10,063.11 | 209,436.89 | 3,563.47 | - | | | |
| 43 | | | 730 | - | - | - | - | - | - | - | - | - | - | | | |
| 44 | | PRF | 141 | 12,792,749.22 | 10,985,952.95 | 3,032,801.14 | 1,150,941.83 | 14,500,701.40 | 1,829,144.81 | 1,150,941.83 | 12,236,855.47 | 2,066,973.26 | 3,791,739.57 | | | |
| 45 | | | 146 | 39,681,615.64 | 22,526,436.52 | 22,883,545.50 | 21,617,751.30 | 41,503,113.51 | 20,777,043.83 | 21,617,751.30 | 34,274,690.70 | 17,977,724.39 | 19,462,637.38 | | | |
| | | | | 363,547.14 | 324,755.28 | 208,408.64 | 392,276.51 | 355,154.65 | 315,390.06 | 392,276.51 | 410,005.64 | 317,114.13 | 326,391.23 | | | |

DEPARTMENT OF WORKFORCE DEVELOPMENT

| Item | Fund | Source | Appr. | 2006 | | | 2007 | | | 2008 | | | | | | |
|------|------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------------|---------------|----------------|--|--------------|--|
| | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | | | | |
| 46 | | 147 | | | | | | | | | | | | | | |
| 47 | | 148 | 1,020,000.00 | | | (390,691.03) | 671,657.52 | | (0.00) | | 1,020,000.00 | | 0.00 | | 163,256.85 | |
| 48 | | 149 | | | | | 2,489,875.00 | 329,016.25 | (758,420.50) | | 180,867.50 | | 494,017.33 | | 83,605.43 | |
| 49 | | 151 | 31,811,516.71 | 14,687,342.49 | 16,515,397.19 | 16,160,481.99 | 28,570,274.17 | 16,160,481.99 | 15,576,531.12 | | 28,949,752.64 | 16,516,098.08 | 15,470,750.12 | | 638,401.26 | |
| 50 | | 152 | 689,112.69 | 400,808.62 | 496,816.23 | 396,199.37 | 749,187.38 | 396,199.37 | 453,013.25 | | 659,336.37 | 409,806.38 | 638,401.26 | | 112,186.54 | |
| 51 | | 153 | 190,568.87 | 19,383.32 | 56,575.18 | 16,998.69 | 422,215.60 | 16,998.69 | 62,269.61 | | 103,508.82 | 61,844.29 | 70,317.58 | | 42,755.84 | |
| 52 | | 241 | 33,312.99 | 104,939.14 | 101,250.99 | 78,384.34 | 18,910.78 | 78,384.34 | 43,469.37 | | 85,078.56 | 42,755.84 | 528,776.29 | | 527,714.52 | |
| 53 | | 251 | 849,191.30 | 442,139.63 | 514,069.64 | 946,243.42 | 517,574.75 | 526,520.44 | 65,911.97 | | 97,071.63 | 87,796.92 | 113,390.66 | | 1,035,817.16 | |
| 54 | | 341 | 393,168.40 | 176,967.54 | 18,524.26 | 880,679.96 | 1,542,163.02 | 415,000.00 | 1,436,844.98 | | 563,515.63 | 35,942.76 | 66,531.83 | | | |
| 55 | | 342 | | | 949,421.20 | | | | | | | | | | | |
| 56 | | 343 | 2,522,721.09 | (771,727.14) | 1,189,847.49 | | 597,604.57 | 6,012.49 | 1,812,760.64 | | 878,402.64 | | | | | |
| 57 | | 345 | 3,536,599.06 | 1,308,203.27 | 1,061,461.93 | 3,989,806.27 | 3,119,917.02 | 1,048,630.83 | 1,835,794.63 | | 261,874.07 | | 594,053.04 | | | |
| 58 | | 346 | 2,005,264.46 | 1,040,405.91 | 1,089,703.33 | 1,218,677.39 | 1,317,421.04 | 1,963,901.60 | 1,634,333.62 | | 1,927,383.94 | | 512,611.33 | | | |
| 59 | | 347 | 47,137,741.51 | 45,785,735.24 | 47,160,986.21 | 52,356,204.40 | 4,689,038.55 | 82,290,986.14 | 54,900,460.12 | | 21,044,524.30 | | 67,315,554.02 | | | |
| 60 | | 348 | 346,298.01 | 170,031.77 | 178,862.28 | 331,020.24 | 241,696.50 | 290,821.61 | 576,938.95 | | 2,960,255.85 | | 1,412,377.26 | | | |
| 61 | | 350 | 4,384,844.07 | 6,911,504.67 | 6,229,092.86 | 3,130,044.59 | 5,376,567.36 | 7,034,971.25 | 6,559,366.51 | | 4,285,227.50 | | 6,020,057.43 | | | |
| 62 | | 351 | 22,440,084.98 | 16,411,482.05 | 13,433,715.93 | 23,015,058.89 | 10,201,741.78 | 12,780,778.45 | 19,633,324.37 | | 10,402,197.87 | | 5,312,713.19 | | | |
| 63 | | 357 | 15,327,125.09 | 528,972.21 | 1,783,230.70 | 9,241,250.94 | 3,999,070.71 | 3,335,617.50 | 6,710,184.98 | | 4,062,231.03 | | 2,135,739.71 | | | |
| 64 | | 390 | 8,360,902.99 | 3,820,061.19 | 3,370,365.39 | 7,479,863.68 | 4,427,337.36 | 3,723,716.22 | 7,260,355.85 | | 3,410,670.59 | | 3,512,041.13 | | | |
| 65 | | 391 | 172,348,075.23 | 30,788,518.13 | 33,052,441.69 | 133,671,266.89 | 42,606,595.52 | 54,018,322.72 | 143,836,952.22 | | 45,861,244.20 | | 30,864,756.94 | | | |
| 66 | | 540 | | | | 328,240.02 | (311,828.02) | 2,910.00 | | | | | | | | |
| 67 | | 541 | 9,524,717.92 | 5,622,760.62 | 4,899,850.85 | 9,763,477.48 | 5,662,178.65 | 5,635,476.60 | 10,358,824.99 | | 6,197,817.40 | | 5,824,258.75 | | | |
| 68 | | 542 | 30,430.42 | 29,209.77 | 31,980.55 | 36,202.64 | 24,280.74 | 17,701.62 | 13,300.14 | | 1,864.90 | | 41,028.96 | | | |
| 69 | | 543 | 11,706,854.54 | 6,825,762.24 | 3,534,650.57 | 17,830,389.43 | 13,176,257.53 | 3,401,307.55 | 25,739,869.01 | | 9,349,006.25 | | 5,666,514.30 | | | |
| 70 | | 544 | 67,919.11 | (29,094.52) | 0.00 | 63,044.83 | | | (11,756.44) | | | | | | | |
| 71 | | 545 | 375,109,952.22 | 159,562,614.66 | 158,463,578.25 | 341,307,746.91 | 130,841,211.79 | 217,829,186.88 | 348,248,615.11 | | 144,607,918.49 | | 167,791,303.04 | | | |
| 72 | | 120 | 839,122.21 | 700,626.08 | 532,248.31 | 914,913.29 | 972,021.22 | 583,759.62 | 1,341,308.27 | | 359,592.13 | | 24,366.21 | | | |
| 73 | | 185 | 18,357,757.39 | 8,989,530.88 | 9,783,366.92 | 19,581,629.45 | 9,170,218.66 | 9,866,808.28 | 19,370,578.67 | | 9,020,441.64 | | 11,261,494.38 | | | |
| 74 | | 366 | 7,020,151.75 | (761,871.58) | 12,439,673.84 | 630,375.99 | 11,166,732.67 | 988,288.02 | 3,064,150.39 | | 3,785,796.08 | | 5,697,864.69 | | | |
| 75 | | 367 | 18,206,732.98 | 10,353,249.84 | 10,666,890.68 | 19,924,737.39 | 10,381,659.19 | 11,177,366.42 | 16,958,328.82 | | 9,748,213.54 | | 9,724,097.51 | | | |
| 76 | | 566 | 106,500.00 | 243,500.00 | (0.00) | 350,000.00 | | 0.00 | (0.00) | | 149,099.99 | | 200,900.01 | | | |
| 77 | | 568 | 114,430.76 | | | 116,000.00 | | | | | (20,000.00) | | | | | |
| 78 | | 725 | (8,359.97) | | | | | | | | | | | | | |
| 79 | | 732 | | | | | | | | | | | | | | |
| 80 | | 100 Total | 44,636,335.12 | 19,225,035.02 | 33,422,179.75 | 41,497,656.12 | 31,690,631.74 | 22,616,222.34 | 40,863,466.14 | | 23,114,943.40 | | 27,189,849.30 | | | |
| 81 | | 212 | 495,223,521.56 | 270,931,977.43 | 238,536,017.96 | 500,874,267.17 | 209,105,155.65 | 264,449,858.35 | 516,874,333.37 | | 205,882,481.48 | | 246,937,371.85 | | | |
| 81 | | 664 | (503,896.45) | 538.46 | 130,656.25 | 1,494.01 | (413.96) | 300.00 | 355.50 | | (855.50) | | (103,749.50) | | | |
| 81 | | 668 | (74,207.27) | | 502.83 | (414.02) | 0.29 | (18,458.25) | 0.31 | | (0.31) | | (299.69) | | | |
| 82 | | 212 Total | (578,103.72) | 538.46 | 131,159.08 | 1,079.99 | (413.67) | (18,158.25) | 355.81 | | (855.81) | | (104,049.19) | | | |
| 82 | | 224 | 54.00 | | | 1,079.99 | (413.67) | (18,158.25) | 355.81 | | 8,786.02 | | 4,394.01 | | | |
| 82 | | 224 SEG Total | 54.00 | | | 12,299.51 | 4,394.01 | 4,394.01 | 8,788.02 | | 4,394.01 | | 7,800.00 | | | |
| 83 | | 224 Total | 1,386,569.03 | 771,963.72 | 1,330,766.64 | 1,301,658.35 | 883,805.68 | 1,757,670.25 | 1,731,164.92 | | 4,394.01 | | 7,800.00 | | | |
| 83 | | 226 | 1,386,569.03 | 771,963.72 | 1,330,766.64 | 1,301,658.35 | 883,805.68 | 1,757,670.25 | 1,731,164.92 | | 4,394.01 | | 7,800.00 | | | |
| 83 | | 226 SEG Total | 1,386,569.03 | 771,963.72 | 1,330,766.64 | 1,301,658.35 | 883,805.68 | 1,757,670.25 | 1,731,164.92 | | 4,394.01 | | 7,800.00 | | | |
| 83 | | 226 Total | | | | | | | | | | | | | | |

DEPARTMENT OF WORKFORCE DEVELOPMENT

| Item | Fund | Source | Appr. | Appropriation Title | 2006 | | | 2007 | | | 2008 | | |
|------|------|--------|-------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | | | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr | 1st Half | 3rd Qtr | 4th Qtr |
| 84 | 227 | SEG | 162 | Worker's compensation operations fund; contracts | - | - | 3,282.71 | 4,133.96 | 1,851.91 | 2,465.17 | 2,277.86 | 1,991.60 | 1,500.34 |
| 85 | | | 169 | Worker's compensation operations fund; administration | - | - | 2,937,763.31 | 5,036,546.10 | 2,664,691.49 | 2,803,696.45 | 5,316,376.11 | 2,563,773.66 | 3,317,384.96 |
| 86 | | | 177 | Worker's compensation operations fund; uninsured employers program; admin | - | - | 190,586.57 | 432,666.91 | 237,363.62 | 224,888.97 | 462,512.59 | 200,952.93 | 294,537.95 |
| | | | SEG Total | | | | | | | | | | |
| 87 | 229 | SEG | 174 | Uninsured employers fund; payments | - | - | 3,131,612.59 | 5,473,346.97 | 2,903,907.02 | 3,031,050.59 | 5,781,166.56 | 2,766,718.19 | 3,613,423.25 |
| | | | SEG Total | | | | | | | | | | |
| 88 | 235 | SEG | 339 | Economic support - public benefits | - | - | 7,883,531.78 | 1,348,468.22 | 8,667,182.36 | 564,800.00 | - | 7,632,000.00 | 1,600,000.00 |
| | | | SEG Total | | | | | | | | | | |
| 89 | 490 | SEGO | IGF | Building Appropriation | - | - | 3,680.00 | 265,770.00 | 56,399.31 | 564,800.00 | 158,790.74 | 21,924.20 | 4,860.00 |
| | | | SEGO Total | | | | | | | | | | |
| 90 | 490 | SEG | 335 | Centralized support receipt and disbursement; interest | 210,804.34 | 374,115.36 | 425,077.92 | 498,343.47 | 266,342.46 | 434,824.32 | 334,959.82 | 41,366.71 | 162,003.93 |
| 91 | | | 336 | Support receipt and disbursement program; payments | 447,804,421.68 | 241,946,972.19 | 260,053,487.14 | 445,446,774.82 | 242,812,411.60 | 262,241,190.22 | 444,200,551.86 | 251,341,425.42 | 273,498,819.93 |
| 92 | | | 337 | Centralized receipt and disbursement; undistributed support | 193,329.24 | 351,396.03 | 594,328.72 | (27,972.96) | 275,022.61 | 927,303.20 | 6,164.47 | 217,797.20 | 241,913.65 |
| | | | SEG Total | | | | | | | | | | |
| | | | Grand Total | | | | | | | | | | |

STANDARD EXPLANATION

There are a number of standard reasons why a Department of Workforce Development appropriation may have expenditures higher in the third and fourth quarter versus the first six months of the fiscal year.

First, there is a difference in the timing of allocating overhead costs in WISMART versus DWD's financial system, which results in more overhead costs in the latter part of the fiscal year. Overhead costs for DVD (salary, fringe and supplies & services) are allocated based upon how work time is distributed by fund source. Because the data used is not available until after the end of the month and WISMART closes promptly at the end of the month fewer months of overhead costs are in the 1st quarter of the year in WISMART. To balance for this timing issue, the fourth quarter of each state fiscal year reflects four months, not three, of overhead costs, since the fourth month is allocated back to the prior fiscal year under the "13th month" process. See the State Accounting Manual, Section - Introduction, Subsection - Basis of Accounting

Second, the departments are impacted by expenditures moved back to the prior fiscal year as part of the "13th month" process. Wisconsin Statutes require that receipts and disbursements be recognized in the fiscal year in which they are received or paid. The state's accounting records remain open until July 31, in order to allow state departments to enter transactions applicable to the fiscal year ended June 30, thereby impacting 4th quarter expenditures.

Third, vendors may be late in getting invoices in to the department, resulting in situations where goods or services may have been purchased in the first half of the fiscal year but not actually paid for until the latter half of the fiscal year.

Fourth, departments responsibly monitor their budgets and thus may wait until later in the fiscal year to make a purchase in order to insure that indeed they have sufficient funding to cover the acquisition.

DESCRIPTION AND EXPLANATION

- 1 101 - General program operations. Description: General program operations - supports general departmental program operations. Explanation: See "Standard Explanation"
- 2 102 - Special death benefit. Description: Special death benefit, for the payment of death benefits under s. 102.475 - which concerns death benefits for law enforcement and correctional officers, fire fighters, rescue squad members, diving team members, national or state guard members and emergency management personnel. Explanation: Expenditures in this Appropriation are entirely dependent upon the number of claims and the amounts being paid out during any period of time.
- 3 107 - Local youth apprenticeship grants. Description: Aids to consortiums. Explanation: A majority of grant payments for schools and consortiums take place at the end of the SFY. If some grantees are unable to utilize their full allotment, funds are redistributed to others who meet the statutory qualifications.
- 4 113 - Wisconsin service corps member compensation and support. Description: Wisconsin service corps member compensation and support for the payment of Wisconsin service corps member compensation and for other costs of projects under the Wisconsin service corps program, if those costs are not paid by project sponsors. Corps member compensation includes the cost of salaries, benefits and education vouchers. Explanation: Program no longer exists. Payment activity closed out remaining obligations.
- 5 114 - Employment transit aids, state funds. Description: Supports the Wisconsin Employment Transportation Assistance Program under s. 106.26 which supports local efforts to provide transportation services connecting workers with employment. Explanation: See "Standard Explanation"
- 6 118 - Youth Summer Jobs Program. Description: Supports Youth Summer Jobs Program in 1st class cities under s.106.1. Explanation: Due to the biennial budget passing late this new grant program was established late in SFY08 and paid in the last quarter.

DEPARTMENT OF WORKFORCE DEVELOPMENT

- 7 119 - Racine County Workforce Development Grant. Description: One-time grant to Racine County Workforce Board for strategic study of/planning for economic and workforce development needs. Explanation: This was a one-time lump sum payment for the full amount of the grant.
- 8 201 - General program operations, review commission. Description: Supports the general program operations of the labor and industry review commission. Explanation: See "Standard Explanation" for SFY 2008. Prior to SFY 2008, appn 201 was exhausted earlier in the year and then an alternate fund source was utilized for the remainder of the year.
- 9 301 - General program operations. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 10 302 - Child support local assistance. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 11 305 - Wisconsin works child care. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 12 307 - Child support order reconciliation. Description: Repealed in FY06 - 07. Explanation: Program moved to DCF
- 13 310 - State supplement to employment opportunity demonstration projects. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: See "Standard Explanation"
- 14 315 - Temporary assistance for needy families; maintenance of effort. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 15 319 - Grant to Racine YWCA (SFY08 only). Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: See "Standard Explanation"
- 16 501 - State program operations. Description: General program operations support for vocational rehabilitation. Explanation: See "Standard Explanation"
- 17 502 - State Title 1B operations. Description: Support of vocational rehabilitation general program operations, including field services to clients and administrative services. Explanation: See "Standard Explanation"
- 18 505 - State program aids. Description: For the purchased of goods and services authorized for vocational rehabilitation and other independent living services to persons with disabilities. Explanation: See "Standard Explanation". Appn 505 is typically utilized early in the year. 2008 fourth quarter spending for SILC
- 19 509 - State Title 1B aids. Description: For the purchased of goods and services authorized for vocational rehabilitation and other independent living services to persons with disabilities. Explanation: Increase in consumer service need required higher spending in the 1st half of the year.
- 20 602 - Wisconsin Conservation Corps. Description: Wisconsin Conservation Corps - Eliminated Explanation: Wisconsin Conservation Corps - Eliminated
- 21 124 - Unemployment tax and accounting system; interest and penalties. Description: Unemployment information technology systems; interest & Penalty. Explanation: No Activity
- 22 125 - Unemployment tax and accounting system; assessments. Description: Unemployment information technology systems; assessments utilized for the renovation and modernization of the unemployment insurance tax and accounting system. Explanation: Expenditures vary depending on the development, implementation and maintenance work needed for the UI tax IT projects and whether other fund sources can share the charges for the IT work performed.
- 23 127 - Local agreements. Description: Local agreements -- moneys received through contracts or financial agreements for provision of services to local units of government or local organizations. Explanation: Expenditures relate to several contracts with variable dates and amounts.
- 24 129 - Worker's Compensation Operations. Description: Appropriation 129 was renumbered under Worker's Compensation Bill 2005 Wis. Act 172 to Appropriation 169. Explanation: See Appropriation 169.
- 25 130 - Auxiliary services. Description: Fees collected by the department for the delivery of publications & seminars; written copies of worker compensation opinions; and authorized employment services not funded by the US employment service. Explanation: See "Standard Explanation"
- 26 131 - Gifts and grants. Description: Gifts and grants -- moneys received as gifts or grants to carry out the purposes for which the gifts and grants were made. Explanation: Spending under this appropriation is for the Regional Industry Skills Education (RISE) effort funded by a grant from the Joyce Foundation. This unique initiative includes multiple project partners implementing various project elements on diverse schedules.
- 27 132 - Worker's compensation operations fund; contracts. Description: Appropriation 132 was renumbered under Worker's Compensation Bill 2005 Wis. Act 172 to Appropriation 162. Explanation: See Appropriation 162.
- 28 133 - Unemployment insurance administration. Description: Unemployment insurance administration -- from interest and penalties collected from fraudulent claims and ineligible claims for the administration of federal or state unemployment insurance programs; and for payments to satisfy any federal audit exception concerning a payment from the unemployment reserve fund or any federal aid disallowance involving the unemployment insurance program. Explanation: Consolidated within 136 - all expenses moved to 136 within SFY 2008.
- 29 136 - Unemployment interest and penalty payments. Description: Unemployment interest and penalty payments -- from interest and penalties collected from fraudulent claims, assessments; and forfeitures, all moneys not appropriated from 133, 137, and 124; and all moneys transferred from 125, for the payment of interest to employers; interest due on advances from the federal unemployment account under title XII of the social security act to the unemployment reserve fund; and amounts to the unemployment reserve fund to obtain a lower interest rate or deferral of interest payments. Explanation: Appropriations 133, 137 and 139 were merged/consolidated within 136 during SFY 2008, so their budget authority, expenditures and revenue all resides within 136 now. The expenditures that came from 133 vary based on benefit payments to UI claimants with employers not subject to UI contributions and interest payments to employers for UI contributions paid in error to the department.
- 30 137 - Unemployment reserve fund research. Description: Unemployment reserve fund research -- from interest and penalties collected from fraudulent claims, support for research relating to the current and anticipated condition of the unemployment reserve fund. Explanation: Consolidated within 136 - all expenses moved to 136 within SFY 2008.
- 31 139 - Unemployment insurance law enforcement. Description: Merged with UI Interest & Penalty payments; numeric 136. Explanation: Consolidated within 136 - all expenses moved to 136 within SFY 2008.
- 32 155 - Uninsured Employers Program; Administration. Description: Appropriation 155 was renumbered under Worker's Compensation Bill 2005 Wis. Act 172 to Appropriation 177. Explanation: See Appropriation 177.
- 33 229 - Worker's compensation operations. Description: Support for the worker's compensation activities of the labor and industry review commission. Explanation: See "Standard Explanation"
- 34 323 - Job access loan repayments. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 35 331 - Fees for administrative services. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 36 333 - Gifts and grants. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 37 334 - Child support state operations -- fees. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 38 338 - Public assistance overpayment recovery, fraud and error reduction. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 39 529 - Supervised business enterprise. Description: Supervised business enterprise -- funding received from the charges on net proceeds from the operation of vending machines specialize program for vocational rehabilitation to support the supervised business enterprise program. Explanation: See "Standard Explanation". No pattern for expenditures. Spending depends on rent and equipment repair need.
- 40 530 - Gifts and grants. Description: Gifts and grants - vocational rehabilitation. Explanation: No pattern. Spending dependant upon revenue available and need.
- 41 533 - Gifts and grants. Description: Gifts and grants -- moneys received as gifts or grants to carry out the purposes for which the gifts and grants were made. Explanation: No pattern. Spending dependant upon revenue available and need.
- 42 539 - Supervised business enterprises title 1B. Description: Enterprises and services for blind and visually impaired -- funding received from charges on net proceeds from the sale of products and services through the supervised business enterprise program, to support the supervised business enterprise program. Explanation: No pattern for expenditures. Spending dependant upon program need.
- 43 730 - Governor's Workbased Learning Board. Description: Governor's Workbased Learning Board - Eliminated. Explanation: GWBLB dissolved in SFY05. Appropriation has no activity and will be removed in BB cycle.
- 44 141 - Workforce investment and assistance. Description: Federal funds accepted by the state for the purposes of the programs administered by the department. Explanation: Most consistent expenditures. See "Standard Explanation"
- 45 146 - Equal rights; federal monies. Description: All federal moneys received for the activities of the division of equal rights in the department, to be used for those purposes. Explanation: See "Standard Explanation"
- 46 147 - Worker's compensation; federal monies. Description: Appropriation 147 was eliminated during SFY 2005 as the result of state position/budget reductions. Explanation: Obsolete Appropriation.

DEPARTMENT OF WORKFORCE DEVELOPMENT

- 47 148 - Unemployment administration; bank service costs. Description: Unemployment Administration bank services costs. Explanation: The initial estimated vendor contract costs for the whole year are recorded within a purchase order at the start of the fiscal year, subsequent charges or increases related to postage were recorded in the last quarter.
- 48 149 - Unemployment administration; information technology system. Description: Unemployment information technology systems; assessments utilized for the renovation and modernization of the unemployment insurance tax and accounting system. Explanation: Expenditures vary depending on the development, implementation and maintenance work needed for the UI tax IT projects and whether other fund sources can share the charges for the IT work performed. This appropriation was charged until its revenue and authority was completely utilized as of the last quarter.
- 49 151 - Unemployment administration; federal monies. Description: The federal appropriation encompasses Unemployment Compensation, Employment Service, Labor Market Information, Disabled Veterans Outreach, Local Veterans Employment Representatives and several other programs. Explanation: See "Standard Explanation"
- 50 152 - Unemployment administration; apprenticeship. Description: Federal aid to fund general program operations and statewide programs relating to employment and training. Explanation: See "Standard Explanation"
- 51 153 - Indirect cost reimbursements. Description: Funds received from the federal government as reimbursement of indirect costs of grants and contracts accepted by the state. Explanation: Expenditures are related to special projects and not consistent throughout the year.
- 52 241 - Federal monies. Description: Supports the program operations of the labor and industry review commission. Explanation: See "Standard Explanation"
- 53 251 - Unemployment administration; federal monies. Description: Unemployment administration; federal monies. All federal moneys received as authorized by the governor for the performance of the functions of the labor and industry review commission. Explanation: See "Standard Explanation"
- 54 341 - Federal project activities. Description: Federal project aids funds for specific limited term projects to be expended as aids to individuals or organizations for the purposes specified. Explanation: Program moved to DCF
- 55 342 - Child care and temporary assistance overpayment recovery. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 56 343 - Federal program operations -- child support incentives -- state. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 57 345 - Child care and development block -- operations. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 58 346 - Refugee assistance; federal funds. Description: Combined with / renumbered to appn 348 effective SFY 08, Refugee assistance; federal funds (operations) Explanation: See "Standard Explanation" Timing involved with grants is also a factor
- 59 347 - CCDF benefits. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 60 348 - Refugee assistance; federal funds (operations). Description: Renumbered to appn 143 effective SFY 09, Refugee assistance; federal funds Explanation: See "Standard Explanation" Timing involved with grants is also a factor
- 61 350 - Child support local assistance; federal incentives. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 62 351 - Child support local assistance; federal funds; county admin. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 63 357 - Child support state operations; federal funds. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 64 390 - Temporary assistance for needy families -- operations. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 65 391 - Temporary assistance for needy families -- aids. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 66 540 - Federal program operations. Description: Federal program operations -- funding received for the state operation of vocational rehabilitation programs. Explanation: No pattern in expenditures. Dependant upon federal grant.
- 67 541 - Federal Title 1B operations. Description: Federal program operations -- funding received for the state operation of vocational rehabilitation programs. Explanation: See "Standard Explanation"
- 68 542 - Federal project operations. Description: Federal project operations -- funding received for the state administration of specific limited-term projects, related to vocational rehabilitation. Explanation: See "Standard Explanation"
- 69 543 - Federal program aids. Description: Federal program aids -- funding received for the purchase of goods and services for vocational rehabilitation; specialized programs for persons with disabilities or organizations. Explanation: No pattern. Spending based upon consumer need in Supported Employment and Elderly Blind grant.
- 70 544 - Federal Title 1B aids. Description: Federal program aids -- funding received for the purchase of goods and services for vocational rehabilitation; specialized programs for persons with disabilities or organizations. Explanation: Increase in consumer service need required higher spending in the 1st half of the year.
- 71 545 - Federal project aids. Description: Federal project aids -- funding received for specific limited-term projects to be expended as aids to individuals or organizations for vocational rehabilitation; specialized programs for persons with disabilities. Explanation: No pattern in expenditures. Dependant upon federal grant.
- 72 120 - Interagency and intra-agency agreements. Description: Interagency and intra-agency agreements -- funds received through contracts or financial agreements from other state agencies for the provision of services to those state agencies. Explanation: Pattern of expenditures is based on various agreements with inconsistent timeframes.
- 73 185 - Administrative services. Description: Funds collected within the department for the provision of administrative and support services for programs to the department. Explanation: See "Standard Explanation". Expenditures in this appropriation are usually consistent throughout the year.
- 74 366 - Child support transfers. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 75 367 - Interagency and intra-agency programs. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Appropriation split between DCF and DWD. For the expenditures related to DWD, variance between quarters/years is due to the variable nature of the contracts supporting the associated positions.
- 76 566 - Vocational rehabilitation services for tribes. Description: Interagency and intra-agency programs -- funds received from other state agencies and from the department for the administration of programs and projects relating to vocational rehabilitation. Explanation: See "Standard Explanation". Funding in this appropriation is typically utilized early in the year.
- 77 568 - Interagency and intra-agency aids. Description: Interagency and intra-agency programs -- funds received from other state agencies and from the department for local assistance relating to vocational rehabilitation. Explanation: No pattern. Spending dependant upon revenue available and need.
- 78 725 - Governor's Workbased Learning Board. Description: Governor's Workbased Learning Board -- Eliminated. Explanation: GWBLB dissolved in SFY05. Appropriation has no activity and will be removed in BB cycle.
- 79 732 - Governor's Workbased Learning Board. Description: Governor's Workbased Learning Board -- Eliminated. Explanation: GWBLB dissolved in SFY05. Appropriation has no activity and will be removed in BB cycle.
- 80 664 - Wisconsin Conservation Corps. Description: Wisconsin Conservation Corps -- Eliminated. Explanation: Program no longer exists. Payment activity through-out the period closed out remaining obligations.
- 81 668 - Wisconsin Conservation Corps. Description: Wisconsin Conservation Corps -- Eliminated. Explanation: Program no longer exists. Payment activity through-out the period closed out remaining obligations.
- 82 179 - Self-insured employers liability fund. Description: All moneys paid into the Worker's Compensation self-insured employers liability fund under s. 102.28 (7), to be used for the discharge of WC liability and claims service authorized under such subsection. Explanation: Expenditures in this Appropriation are entirely dependent upon the number of claims and the amounts being paid out during any period of time.
- 83 178 - Work injury supplemental benefit fund. Description: The Worker's Compensation Work Injury Supplemental Benefit Fund is used to pay supplemental benefits to employees with permanent total disability, death benefits to dependent children, claims with at least 200 weeks of disability and certain barred deaths. The revenues to support Fund payments come from insurers and self-insured employers per the following sources: \$20,000 if a work injury results in death, \$20,000 for the total impairment or loss of a hand, arm, leg, or eye, the death benefit when there are no dependents and (d) double or triple the amount payable for an injury or death involving a minor who is illegally employed.
- 84 162 - Worker's compensation operations fund; contracts. Description: Annual reimbursement to insurance companies (worker's comp) during the 4th quarter of the supplemental benefits that the companies have paid out during the year. Explanation: Appropriation 162 is for WC contracts (example: WC Rating Bureau). Explanation: See "Standard Explanation"

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- 85 169 - Worker's compensation operations fund; administration. Description: Appropriation 169 was created per the renumbering of Appropriation 129 under Worker's Compensation Bill 2005 Wis. Act 172. Appropriation 169 is for the overall administration of worker's compensation laws of Wisconsin. An annual administrative assessment of all WC insurers and self-insured employers in Wisconsin provide the revenues to fund WC operations. Explanation: See "Standard Explanation"
- 86 177 - Worker's compensation operations fund; uninsured employers program; administration. Description: Appropriation 177 was created per the renumbering of Appropriation 155 under Worker's Compensation Bill 2005 Wis. Act 172. Appropriation 177 is for the administration of the WC Uninsured Employers Program; Administration. An annual administrative assessment of all WC insurers and self-insured employers in Wisconsin provide the revenues to fund the Uninsured Employers Program; Administration. Explanation: See "Standard Explanation"
- 87 174 - Uninsured employers fund; payments. Description: The WC Uninsured Employers Fund (UEF) pays WC benefits to those employees who are injured while working for an employer who is illegally operating a business without WC insurance. The UEF is funded through penalties assessed against employers for illegally operating a business without WC insurance and pursues uninsured employers for reimbursement of the benefit payments made out of the Fund. Explanation: Expenditures in this Appropriation are entirely dependent upon the number of claims and the amounts being paid out during any period of time.
- 88 339 - Economic support - public benefits. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 89 AGF - Building Appropriation. Description: Explanation:
- 90 335 - Centralized support receipt and disbursement; interest. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 91 336 - Support receipt and disbursement; program; payments. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF
- 92 337 - Centralized receipt and disbursement; undistributed support. Description: All 300 series transferred to Department of Children & Families or 100 series in DWD. Explanation: Program moved to DCF