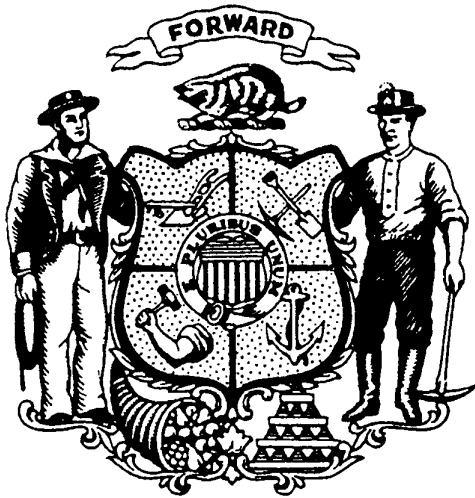


AGENCY BUDGET REQUESTS and REVENUE ESTIMATES

FY2004
FY2005



STATE OF WISCONSIN

Division of Executive
Budget and Finance

Department of Administration

November 20, 2002



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**

SCOTT McCALLUM
GOVERNOR

GEORGE LIGHTBOURN
SECRETARY

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November 20, 2002

The Honorable Scott McCallum, Governor
The Honorable James Doyle, Governor-Elect
Members of the Wisconsin Legislature
State Capitol
Madison, Wisconsin 53702

Dear Governor McCallum, Governor-Elect Doyle and Members of the Legislature:

Under section 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 2002-03) and the next two fiscal years (fiscal year 2003-04 and fiscal year 2004-05). It also includes the base budget review reports required under section 16.423, Wisconsin Statutes, for one-third of all state agencies.

The revenue report verifies that the economy remains sluggish in the near term. Current estimates from the Department of Revenue economists show general fund revenues falling short of earlier Legislative Fiscal Bureau estimates by \$115 million in the current fiscal year (fiscal year 2002-03).

Department of Revenue economists now anticipate that the economic recovery will begin next summer. As a result, estimates for revenue growth in the next biennium are encouraging. Specifically, the Department of Revenue forecasts general fund tax revenues to grow by 5.3 percent in fiscal year 2003-04 and 5.8 percent in fiscal year 2004-05.

I must add a word of caution about these estimates. The current state of the economy makes forecasting very difficult, even in the short term. For example, as recently as four weeks ago, the Department of Revenue economists were projecting that current year collections would be \$160 million above where they now estimate collections will be at year-end. This dramatic reduction reflects incorporating major modifications to economic growth estimates made by the national forecasting service used by the department. Other changes of this magnitude are possible.

However, regardless of the soundness of our footing, we have a statutory obligation to forecast revenues for the coming biennium. As is usual, the only thing we know for

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certain is that this estimate is wrong. Given recent history, it is more likely that this forecast is optimistic rather than pessimistic. Economic recovery remains stubbornly elusive. The professional forecasters in state government will continue to work diligently to track economic activity and adjust the forecast at the appropriate time.

Under section 16.50(7), Wisconsin Statutes, the Department of Administration must notify the Governor, the presiding officers of each house and the Joint Committee on Finance in the event that revenues are estimated to be more than one-half percent less than authorized expenditures. Based on the Department of Revenue's general purpose tax estimates, a deficit of \$185.5 million, or 1.7 percent of net appropriations is expected on June 30, 2003. This projected deficit does not include any reestimates of currently authorized appropriations due to such factors as unanticipated growth in medical assistance caseloads or the correctional population or cost inflation. Through this letter, I am also notifying you of this imbalance as required by statute.

It is anticipated that Governor-Elect Doyle and the new Legislature will address the projected fiscal year 2002-03 imbalance and any further spending pressures in the upcoming legislative session.

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 – local assistance, state operations, and aids to individuals and organizations. Each table also includes actual agency expenditures during fiscal year 2001-02, as well as the fiscal year 2002-03 adjusted base year amounts. Fiscal year 2002-03 adjusted base year amounts are the starting point in considering changes to agency budgets.

In total, agencies have requested annual spending increases from all fund sources of \$1.744 billion (7.4 percent) in fiscal year 2003-04 and another \$906 million (3.6 percent) in fiscal year 2004-05. If approved, these requests would increase total state spending from the adjusted base of \$23.633 billion in the current fiscal year, to \$25.377 billion in fiscal year 2003-04 and \$26.283 billion in fiscal year 2004-05 (see Table 1).

Agencies have requested annual spending increases from general purpose revenues (GPR) of \$1,172 million (10.5 percent) in fiscal year 2003-04 and another \$390 million (3.2 percent) in fiscal year 2004-05. If approved, these requests would increase GPR spending from the adjusted base level of \$11.154 billion GPR in the current fiscal year, to \$12.325 billion in fiscal year 2003-04 and \$12.715 billion in

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fiscal year 2004-05 (see Table 1). The fiscal year 2003-04 GPR spending increase includes \$609 million to fully fund current law obligations under the shared revenue program.

The figures presented here represent state agency budget requests submitted to the Department of Administration. The budget instructions directed GPR agencies to limit budget requests to 100 percent of their fiscal year 2002-03 adjusted base year budgets for both fiscal year 2003-04 and fiscal year 2004-05, except for K-12 school aids, Medical Assistance, institutional facilities of the Departments of Corrections and Health and Family Services, debt service on existing bonds, and standard budget adjustments. Budget requests for SEG-funded state operations administrative appropriations of the Department of Transportation, the Department of Natural Resources and the Lottery were also subject to this directive. Most agencies complied with this directive.

Revenue Estimates

The Department of Revenue's estimates of general purpose tax revenues for the current fiscal year (fiscal year 2002-03) and fiscal year 2003-04 and fiscal year 2004-05 are summarized by tax source (see Table 2). For fiscal year 2002-03, state tax revenues are estimated at \$10.401 billion. This is \$381 million higher than fiscal year 2001-02 actual revenues, and \$115 million less than the Legislative Fiscal Bureau's January 16, 2002, estimates for fiscal year 2002-03 contained in the final Chapter 20 schedule. State tax revenues are estimated to increase from this revised fiscal year 2002-03 base of \$10.401 billion to \$10.956 billion in fiscal year 2003-04, an increase of \$556 million (5.3 percent) over fiscal year 2002-03, and to \$11.597 billion in fiscal year 2004-05, an increase of \$641 million (5.8 percent) over fiscal year 2003-04.

These revenue increases occur under existing tax law and are the result of economic growth, not general tax increases. The figures presented here incorporate the effects of all tax law changes enacted in this biennium, including decoupling state tax law from federal tax law related to internal revenue code updates and changes in the federal estate tax.

General Fund Condition Projections

The Department of Revenue's revenue estimates indicate that the state's economy will continue to be sluggish in the short-term and begin to gain strength in fiscal year 2003-04 and fiscal year 2004-05. However, when assessing the state's overall fiscal picture, several points should be emphasized.

1. The state's general fund net balance, including the required statutory balance, at the end of fiscal year 2002-03 is now projected to be minus \$320 million (see Table 3). This projection is based on the actual gross balance available at the end of fiscal year 2001-02, the Department of Revenue's revised fiscal year 2002-03 tax revenue estimates and the final budget for fiscal year 2002-03. Estimated lapses have been revised downward to reflect realizing the entire estimated savings in fiscal year 2001-02 from restructuring the state's general obligation debt. The final Chapter 20 estimates assumed that \$25 million of these savings would occur in fiscal year 2002-03. The projection does not reflect any other revisions to the June 30, 2002, final Chapter 20 estimates of departmental revenues or expenditures. These figures will be revised if necessary when Governor-Elect Doyle's budget is submitted.
2. From Table 3 it is apparent that, if the fiscal year 2002-03 opening balance is excluded, the state is spending \$214 million more in fiscal year 2002-03 than it is receiving in fiscal year 2002-03 revenues. In addition, the current law commitment to shared revenue and certain one-time measures used to address the 2001-03 budget deficit will add to that imbalance. Table 4 shows that the combination of estimated revenues, the fiscal year 2002-03 structural imbalance and deficit, the current law commitment to shared revenue, the one-time measures used in the 2001-03 biennium and agency budget requests for the 2003-05 biennium creates an estimated general fund deficit of at least \$2.5 billion on June 30, 2005.
3. The state faces many spending pressures in the budget. For example, health care costs have increased at rates in excess of general inflation and pose a significant problem for the state's Medical Assistance program, BadgerCare, state health insurance contracts and all state institutions that provide health care coverage for their unique populations. The correctional population continues to grow and the new Governor and Legislature will have to address the cost of opening already completed correctional facilities. Finally, the state's commitment to fund two-thirds of school costs must also be met.
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, 2005. The uncertainties presented by a generally slow economic recovery make the estimation process even more challenging for this budget. The economic outlook should be reviewed again before the budget is introduced.

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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.
- The budget request of the Department of Health and Family Services does not include funding for any provider rate increases under the Medical Assistance program. This item will be addressed as a Governor's recommendation in the budget bill submitted to the Legislature.
- 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 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,

George Lightbourn
Secretary

Table 1

**Summary of Agency Budget Requests
for FY04 and FY05
(in millions of dollars)**

	<u>FY03 Base</u>	<u>FY04 Request</u>	<u>\$ Change Over Prior Year</u>	<u>% Change Over Prior Year</u>	<u>FY05 Request</u>	<u>\$ Change Over Prior Year</u>	<u>% Change Over Prior Year</u>
All Funds	\$23,633.1	\$25,376.8	\$1,743.7	7.4%	\$26,282.7	\$906.0	3.6%
GPR Only	\$11,153.8	\$12,325.3	\$1,171.5	10.5%	\$12,715.2	\$389.8	3.2%

Table 2

**Estimated GPR Tax Revenues
for FY03, FY04 and FY05
(in millions of dollars)**

<u>Tax Source</u>	<u>Actual FY02</u>	<u>November 2002 Estimate</u>		
		<u>FY03</u>	<u>FY04</u>	<u>FY05</u>
Individual Income	\$4,979.7	\$5,247.8	\$5,553.4	\$5,969.7
General Sales and Use	3,695.8	3,793.4	3,944.4	4,126.4
Corporation Franchise and Income	503.0	509.1	546.9	565.8
Public Utility	252.2	260.3	272.3	282.9
Excise				
Cigarette	288.8	292.3	291.9	291.3
Liquor and Wine	36.0	36.3	37.2	38.6
Beer	9.6	9.5	9.6	9.6
Tobacco Products	13.9	16.2	16.9	18.0
Estate	82.6	74.0	118.6	126.3
Insurance Companies	96.1	97.0	98.0	99.0
Miscellaneous	62.5	65.0	67.2	69.5
Total	\$10,020.2	\$10,400.9	\$10,956.4	\$11,597.1

Note: Detail may not add to totals because of rounding

Dollar change from prior year		\$380.7	\$555.5	\$640.7
Percentage change from prior year		3.8	5.3	5.8

Table 3

**General Fund Condition Under
Revised Revenue Estimates for FY03
(in millions of dollars)**

	FY02 <u>Actual</u>	FY03 Revised <u>Estimate</u>
Opening Balance, July 1	\$217.4	\$53.8 ¹
Revenues and Transfers		
Taxes	10,020.2	10,400.9
Departmental Revenues		
Tobacco Settlement	156.2	157.6
Tobacco Securitization	681.0	0.0
Other	<u>277.1</u>	<u>257.2</u>
Total Available	11,351.9	10,869.5
Appropriations, Transfers and Reserves		
Gross Appropriations	11,512.0	11,121.6
Compensation Reserve		79.8
Transfer to Tobacco Control Fund	6.0	15.3
Biennial Appropriations Spending Ahead	13.5	0.0
Less Budget Carry Forward for Continuing Appropriations	-33.0	0.0
Less Estimated Lapses	<u>-233.4</u>	<u>-161.7</u> ²
Expenditures or Net Appropriations	11,265.1	11,055.0
Balances		
Gross Balance	86.8	-185.5
Less Appropriation Carry Forward	-33.0	0.0
Gross Balance Available	53.8	-185.5
Less Required Statutory Balance	<u>0.0</u> ³	<u>-134.3</u>
Net Balance, June 30	\$53.8	-\$319.8

¹FY03 opening balance is the FY02 gross balance less \$33.0 million of appropriation carryforward that may be spent or lapsed at the end of FY02.

²Estimated FY03 lapses have been revised downward to reflect realizing the entire savings in FY02 from restructuring the state's general obligation debt. The June 30, 2002, fund condition assumed that \$25 million GPR would lapse to the general fund in FY03 due to debt restructuring.

³The statutes do not specify a required balance for FY02.

Note: No other revisions have been made to FY03 expenditure, lapse or departmental revenue estimates. Revised estimates, if any, will be made later in the fiscal year and could result in a different FY03 balance.

Table 4

**General Fund Condition Under Revenue Estimates
and Agency Budget Requests
for FY04 and FY05
(in millions of dollars)**

	FY04 <u>Estimate</u>	FY05 <u>Estimate</u>
Opening Balance, July 1	-\$185.5	-\$1,398.7
Revenues and Transfers		
Taxes	10,956.4	11,597.1
Departmental Revenues	<u>165.9</u>	<u>174.5</u>
Total Available	10,936.8	10,372.9
Appropriations, Transfers and Reserves		
Gross Appropriations	12,325.3	12,715.2
Compensation Reserve	79.8	79.8
Transfer to Tobacco Control Fund	25.3	25.3
Less Estimated Lapses	<u>-95.0</u>	<u>-108.2</u>
Net Appropriations	12,335.5	12,712.1
Balances		
Gross Balance	-1,398.7	-2,339.2
Less Required Statutory Balance	<u>-198.5</u>	<u>-230.3</u>
Net Balance, June 30	-\$1,597.2	-\$2,569.5

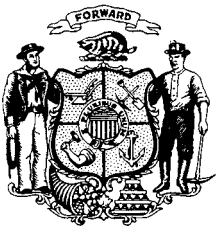
Note: Departmental revenues and estimated lapses reflect estimates included in agency budget requests. Compensation reserves reflect the currently budgeted FY03 amounts. The FY04 and FY05 amounts will likely differ from the FY03 levels.

Table 5
GPR Budget Requests for FY04 and FY05
(in thousands of \$)

<u>Agency</u>	<u>FY03 Base</u>	<u>FY04 Request</u>	<u>FY04 \$ Change Over Base</u>	<u>% Chg.</u>	<u>FY05 Request</u>	<u>FY05 \$ Change Over FY04</u>	<u>% Chg.</u>
Administration	19,445.6	20,177.5	731.9	3.8%	20,181.2	3.7	0.0%
Adolescent Preg Prev Bd	105.6	108.9	3.3	3.1%	108.9	0.0	0.0%
Agriculture, Trade and Cons	28,383.8	28,362.9	-20.9	-0.1%	28,362.9	0.0	0.0%
Arts Bd	2,430.0	2,437.4	7.4	0.3%	2,437.4	0.0	0.0%
Board on Aging	781.5	823.1	41.6	5.3%	823.1	0.0	0.0%
Building Commission	43,030.3	43,030.3	0.0	0.0%	43,030.3	0.0	0.0%
Circuit Courts	74,083.9	78,816.5	4,732.6	6.4%	79,420.8	604.3	0.8%
Commerce	18,318.6	18,255.3	-63.3	-0.3%	18,258.5	3.2	0.0%
Corrections	824,529.6	896,491.0	71,961.4	8.7%	909,365.9	12,874.9	1.4%
Court of Appeals	7,659.7	8,329.8	670.1	8.7%	8,361.5	31.7	0.4%
District Attorneys	36,395.9	37,984.3	1,588.4	4.4%	38,207.8	223.5	0.6%
Educational Comm Bd	6,775.7	6,940.8	165.1	2.4%	6,946.3	5.5	0.1%
Elections Bd	956.2	4,333.7	3,377.5	353.2%	2,158.9	-2,174.8	-50.2%
Employe Trust Funds	3,419.8	2,965.7	-454.1	-13.3%	2,504.5	-461.2	-15.6%
Employment Relations Comm	2,479.1	2,562.7	83.6	3.4%	2,562.7	0.0	0.0%
Employment Relations Dept	5,606.3	5,971.5	365.2	6.5%	5,971.5	0.0	0.0%
Environmental Improvement	30,429.0	30,429.0	0.0	0.0%	30,429.0	0.0	0.0%
Ethics Bd	232.7	247.2	14.5	6.2%	247.2	0.0	0.0%
Governor's Office	3,537.1	3,456.3	-80.8	-2.3%	3,456.3	0.0	0.0%
Health and Family Services	1,975,730.4	2,208,549.6	232,819.2	11.8%	2,433,634.0	225,084.4	10.2%
Higher Educational Aids Bd	70,691.0	72,602.3	1,911.3	2.7%	74,326.6	1,724.3	2.4%
Historical Society	11,223.3	11,699.3	476.0	4.2%	11,701.7	2.4	0.0%
Judicial Commission	213.2	227.3	14.1	6.6%	227.3	0.0	0.0%
Justice	36,871.1	36,686.6	-184.5	-0.5%	36,693.4	6.8	0.0%
Legislature	59,196.1	61,242.1	2,046.0	3.5%	61,260.9	18.8	0.0%
Lieutenant Governor's Office	526.7	527.2	0.5	0.1%	527.2	0.0	0.0%
Medical College of WI	7,635.7	7,635.7	0.0	0.0%	7,635.7	0.0	0.0%
Military Affairs	18,074.7	18,807.9	733.2	4.1%	18,807.9	0.0	0.0%
Misc Appropriations	108,526.7	122,282.7	13,756.0	12.7%	135,961.7	13,679.0	11.2%
Natural Resources	160,986.1	161,655.1	669.0	0.4%	161,655.1	0.0	0.0%
Personnel Commission	809.8	864.3	54.5	6.7%	864.3	0.0	0.0%
Program Supplements	43,580.1	43,580.1	0.0	0.0%	43,580.1	0.0	0.0%
Public Defender Bd	73,088.2	65,112.4	-7,975.8	-10.9%	62,420.1	-2,692.3	-4.1%
Public Instruction	4,819,182.5	5,003,372.0	184,189.5	3.8%	5,169,605.9	166,233.9	3.3%
Revenue	81,059.2	83,822.8	2,763.6	3.4%	83,822.8	0.0	0.0%
Shared Revenue/Tax Relief	1,136,163.6	1,745,293.7	609,130.1	53.6%	1,700,506.7	-44,787.0	-2.6%
State Fair Park	1,203.2	1,203.2	0.0	0.0%	1,203.2	0.0	0.0%
Supreme Court	11,099.4	11,932.8	833.4	7.5%	11,920.0	-12.8	-0.1%
TEACH Wisconsin Board	42,544.3	42,508.3	-36.0	-0.1%	42,508.3	0.0	0.0%
Tech College System	140,077.8	155,485.3	15,407.5	11.0%	168,104.3	12,619.0	8.1%
Tourism	11,010.6	10,928.3	-82.3	-0.7%	10,928.3	0.0	0.0%
Transportation	59.7	59.7	0.0	0.0%	59.7	0.0	0.0%
Treasurer	46.7	0.0	-46.7	-100.0%	0.0	0.0	0.0%
UW System	1,039,721.2	1,075,632.5	35,911.3	3.5%	1,082,547.7	6,915.2	0.6%
Veterans Affairs	2,073.7	3,175.1	1,101.4	53.1%	3,113.0	-62.1	-2.0%
Workforce Development	193,766.5	188,700.7	-5,065.8	-2.6%	188,700.7	0.0	0.0%
Total	11,153,761.9	12,325,310.9	1,171,549.0	10.5%	12,715,151.3	389,840.4	3.2%

Table 6
All Funds Budget Requests for FY04 and FY05
(in thousands of \$)

Agency	FY03 Base	FY04			FY 05		
		Request	FY04 \$ Change Over Base	% Chg.	Request	FY05 \$ Change Over FY04	% Chg.
Administration	383,770.0	387,396.5	3,626.5	0.9%	388,659.9	1,263.4	0.3%
Adolescent Preg Prev Bd	555.3	567.6	12.3	2.2%	567.6	0.0	0.0%
Agriculture, Trade and Cons Prot	76,140.4	83,292.6	7,152.2	9.4%	83,472.8	180.2	0.2%
Arts Bd	3,104.7	3,555.1	450.4	14.5%	3,555.1	0.0	0.0%
Board on Aging	1,597.9	1,755.1	157.2	9.8%	1,766.3	11.2	0.6%
Building Commission	44,054.5	44,054.5	0.0	0.0%	44,054.5	0.0	0.0%
Child Abuse/Neglect Bd	2,561.0	2,726.0	165.0	6.4%	2,726.0	0.0	0.0%
Circuit Courts	74,083.9	78,816.5	4,732.6	6.4%	79,420.8	604.3	0.8%
Commerce	184,182.8	184,388.9	206.1	0.1%	184,348.2	-40.7	0.0%
Corrections	987,349.2	1,044,460.8	57,111.6	5.8%	1,058,285.3	13,824.5	1.3%
Court of Appeals	7,659.7	8,329.8	670.1	8.7%	8,361.5	31.7	0.4%
District Attorneys	38,041.7	39,665.9	1,624.2	4.3%	39,899.1	233.2	0.6%
Educational Comm Bd	16,748.9	17,015.6	266.7	1.6%	17,023.0	7.4	0.0%
Elections Bd	1,706.5	4,489.8	2,783.3	163.1%	2,915.0	-1,574.8	-35.1%
Electronic Government	132,488.3	131,976.0	-512.3	-0.4%	131,976.0	0.0	0.0%
Employe Trust Funds	20,282.7	23,789.0	3,506.3	17.3%	23,221.7	-567.3	-2.4%
Employment Relations Comm	2,707.3	2,808.3	101.0	3.7%	2,808.3	0.0	0.0%
Employment Relations Dept	7,170.5	7,772.3	601.8	8.4%	7,671.2	-101.1	-1.3%
Environmental Improvement	36,429.0	36,429.0	0.0	0.0%	36,429.0	0.0	0.0%
Ethics Bd	609.6	655.5	45.9	7.5%	655.5	0.0	0.0%
Financial Institutions	15,434.0	16,792.7	1,358.7	8.8%	16,531.4	-261.3	-1.6%
Fox River Navigational Sys Auth	126.7	126.7	0.0	0.0%	126.7	0.0	0.0%
Governor's Office	3,588.1	3,507.3	-80.8	-2.3%	3,507.3	0.0	0.0%
Health and Family Services	5,545,828.5	6,565,705.9	1,019,877.4	18.4%	6,923,968.0	358,262.1	5.5%
Higher Educational Aids Bd	72,835.9	75,264.3	2,428.4	3.3%	76,984.5	1,720.2	2.3%
Historical Society	18,376.5	19,625.6	1,249.1	6.8%	19,633.0	7.4	0.0%
Insurance Commissioner	94,270.0	102,962.6	8,692.6	9.2%	106,174.7	3,212.1	3.1%
Investment Bd	17,720.5	17,720.5	0.0	0.0%	17,720.5	0.0	0.0%
Judicial Commission	213.2	227.3	14.1	6.6%	227.3	0.0	0.0%
Justice	77,442.8	77,143.3	-299.5	-0.4%	77,224.5	81.2	0.1%
Legislature	60,688.2	62,903.9	2,215.7	3.7%	62,930.6	26.7	0.0%
Lieutenant Governor's Office	526.7	527.2	0.5	0.1%	527.2	0.0	0.0%
Lower WI State Riverway Bd	154.1	151.8	-2.3	-1.5%	151.8	0.0	0.0%
Medical College of WI	8,135.7	8,135.7	0.0	0.0%	8,135.7	0.0	0.0%
Military Affairs	54,742.1	56,447.1	1,705.0	3.1%	56,400.2	-46.9	-0.1%
Misc Appropriations	889,779.3	147,632.5	-742,146.8	-83.4	161,311.5	13,679.0	9.3%
Natural Resources	490,843.1	512,435.3	21,592.2	4.4%	511,852.8	-582.5	-0.1%
Personnel Commission	812.8	867.3	54.5	6.7%	867.3	0.0	0.0%
Program Supplements	48,205.9	48,205.9	0.0	0.0%	48,205.9	0.0	0.0%
Public Defender Bd	74,375.6	66,512.9	-7,862.7	-10.6%	63,832.7	-2,680.2	-4.0%
Public Instruction	5,309,437.2	5,633,854.0	324,416.8	6.1%	5,803,315.2	169,461.2	3.0%
Public Lands	1,424.1	1,496.3	72.2	5.1%	1,496.3	0.0	0.0%
Public Service Commission	22,634.5	21,408.9	-1,225.6	-5.4%	22,411.5	1,002.6	4.7%
Regulation and Licensing	11,660.2	12,047.6	387.4	3.3%	12,067.8	20.2	0.2%
Revenue	154,018.5	158,649.7	4,631.2	3.0%	158,811.6	161.9	0.1%
Secretary of State	709.5	751.3	41.8	5.9%	752.0	0.7	0.1%
Shared Revenue/Tax Relief	1,305,181.0	1,918,843.7	613,662.7	47.0%	1,872,656.7	-46,187.0	-2.4%
State Fair Park	18,009.3	17,793.8	-215.5	-1.2%	17,793.8	0.0	0.0%
Supreme Court	23,988.0	26,065.3	2,077.3	8.7%	26,046.7	-18.6	-0.1%
TEACH Wisconsin Board	64,757.4	66,101.5	1,344.1	2.1%	66,861.5	760.0	1.1%
Tech College System	177,284.4	191,043.9	13,759.5	7.8%	203,662.9	12,619.0	6.6%
Tobacco Control Board	15,345.1	25,491.0	10,145.9	66.1%	25,500.2	9.2	0.0%
Tourism	15,725.0	15,778.7	53.7	0.3%	15,816.9	38.2	0.2%
Transportation	2,227,826.5	2,478,242.2	250,415.7	11.2%	2,786,982.7	308,740.5	12.5%
Treasurer	2,150.2	2,745.1	594.9	27.7%	2,322.3	-422.8	-15.4%
UW Hospitals and Clinics Bd	82,707.3	99,818.3	17,111.0	20.7%	102,802.7	2,984.4	3.0%
UW System	3,398,812.4	3,556,764.3	157,951.9	4.6%	3,624,382.3	67,618.0	1.9%
Veterans Affairs	168,483.9	171,814.5	3,330.6	2.0%	179,130.7	7,316.2	4.3%
Workforce Development	1,137,630.1	1,091,231.4	-46,398.7	-4.1%	1,085,794.6	-5,436.8	-0.5%
Total	23,633,128.2	25,376,782.1	1,743,653.9	7.4%	26,282,738.8	905,956.7	3.6%



APPENDIX 1

STATEWIDE AND FUNCTIONAL AREA BUDGET SUMMARIES

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

	ACTUAL	ADJUSTED	AGENCY REQUEST		GOVERNOR'S	
	FY02	BASE FY03	FY04	FY05	RECOMMENDATION FY04	FY05
GENERAL PURPOSE REVENUE	\$11,256,631.4	\$11,153,761.9	\$12,325,310.9	\$12,715,151.3		
State Operations	2,580,843.9	2,722,716.2	2,861,619.8	2,894,244.6		
Local Assistance	6,790,700.4	6,495,868.6	7,265,884.0	7,385,803.4		
Aids to Ind. & Org.	1,885,087.1	1,935,177.1	2,197,807.1	2,435,103.3		
FEDERAL REVENUE (1)	5,785,137.2	5,718,888.2	6,436,354.4	6,616,594.7		
State Operations	1,445,568.1	1,503,138.7	1,460,827.8	1,475,812.2		
Local Assistance	978,063.5	923,056.5	1,055,497.6	1,051,909.2		
Aids to Ind. & Org.	3,361,505.6	3,292,693.0	3,920,029.0	4,088,873.3		
PROGRAM REVENUE (2)	3,920,084.4	3,172,174.0	3,370,228.8	3,453,466.9		
State Operations (4)	2,540,823.7	2,850,051.9	3,001,759.3	3,077,131.3		
Local Assistance	109,316.3	87,969.6	92,223.3	92,859.6		
Aids to Ind. & Org.	1,269,944.4	234,152.5	276,246.2	283,476.0		
SEGREGATED REVENUE (3)	3,469,857.5	3,588,304.1	3,244,888.0	3,497,525.9		
State Operations	2,072,086.4	1,517,517.3	1,662,538.2	1,931,715.8		
Local Assistance	840,360.6	1,425,200.2	863,876.6	888,392.6		
Aids to Ind. & Org.	557,410.5	645,586.6	718,473.2	677,417.5		
TOTALS-ANNUAL	24,431,710.5	23,633,128.2	25,376,782.1	26,282,738.8		
State Operations	8,639,322.1	8,593,424.1	8,986,745.1	9,378,903.9		
Local Assistance	8,718,440.8	8,932,094.9	9,277,481.5	9,418,964.8		
Aids to Ind. & Org.	7,073,947.6	6,107,609.2	7,112,555.5	7,484,870.1		

(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

(4) Includes \$681 million from the Tobacco Endowment Fund

Commerce Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$39,880.5	\$47,905.6	\$47,821.4	\$47,824.6		
State Operations	27,141.7	27,827.4	27,743.2	27,746.4		
Local Assistance	4,816.6	9,295.9	9,295.9	9,295.9		
Aids to Ind. & Org.	7,922.2	10,782.3	10,782.3	10,782.3		
FEDERAL REVENUE (1)	45,675.6	45,408.5	44,250.8	44,250.8		
State Operations	10,000.6	11,008.5	9,850.8	9,850.8		
Local Assistance	35,582.0	34,400.0	34,400.0	34,400.0		
Aids to Ind. & Org.	93.0					
PROGRAM REVENUE (2)	122,905.1	139,652.2	150,217.3	150,237.0		
State Operations	108,322.8	117,452.4	123,017.5	123,037.2		
Local Assistance	8,887.5	8,600.0	13,600.0	13,600.0		
Aids to Ind. & Org.	5,694.8	13,599.8	13,599.8	13,599.8		
SEGREGATED REVENUE (3)	196,794.9	189,364.9	196,397.6	200,487.8		
State Operations	20,117.3	27,487.5	25,270.7	25,216.0		
Local Assistance	19,574.7	18,381.4	29,551.6	32,676.7		
Aids to Ind. & Org.	157,102.9	143,496.0	141,575.3	142,595.1		
TOTALS-ANNUAL	405,256.1	422,331.2	438,687.1	442,800.2		
State Operations	165,582.4	183,775.8	185,882.2	185,850.4		
Local Assistance	68,860.8	70,677.3	86,847.5	89,972.6		
Aids to Ind. & Org.	170,812.9	167,878.1	165,957.4	166,977.2		

(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

Education Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$5,825,539.2	\$6,140,281.5	\$6,378,313.6	\$6,565,813.9		
State Operations	1,023,684.7	1,081,201.4	1,117,282.7	1,123,484.4		
Local Assistance	4,642,438.6	4,877,760.4	5,050,344.8	5,210,037.7		
Aids to Ind. & Org.	159,415.9	181,319.7	210,686.1	232,291.8		
FEDERAL REVENUE (1)	1,169,007.5	1,171,071.8	1,312,025.6	1,311,786.0		
State Operations	505,481.2	522,221.8	543,133.3	542,893.7		
Local Assistance	404,615.8	388,452.2	504,349.0	504,349.0		
Aids to Ind. & Org.	258,910.5	260,397.8	264,543.3	264,543.3		
PROGRAM REVENUE (2)	1,597,857.3	1,685,278.5	1,806,851.8	1,866,252.2		
State Operations	1,555,233.4	1,658,172.0	1,781,530.3	1,840,869.7		
Local Assistance	37,649.8	19,504.4	19,325.3	19,386.3		
Aids to Ind. & Org.	4,974.1	7,602.1	5,996.2	5,996.2		
SEGREGATED REVENUE (3)	15,802.0	72,861.3	74,169.0	79,701.1		
State Operations	2,115.6	25,928.4	27,720.5	29,448.8		
Local Assistance	9,733.1	40,618.9	40,817.4	44,314.5		
Aids to Ind. & Org.	3,953.3	6,314.0	5,631.1	5,937.8		
TOTALS-ANNUAL	8,608,206.0	9,069,493.1	9,571,360.0	9,823,553.2		
State Operations	3,086,514.9	3,287,523.6	3,469,666.8	3,536,696.6		
Local Assistance	5,094,437.3	5,326,335.9	5,614,836.5	5,778,087.5		
Aids to Ind. & Org.	427,253.8	455,633.6	486,856.7	508,769.1		

(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

Environmental Resources Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$158,600.8	\$202,485.4	\$203,072.1	\$203,072.1		
State Operations	74,746.4	85,118.6	85,236.2	85,236.2		
Local Assistance	83,563.5	117,097.6	117,001.7	117,001.7		
Aids to Ind. & Org.	290.9	269.2	834.2	834.2		
FEDERAL REVENUE (1)	747,304.6	765,038.1	724,348.1	746,803.3		
State Operations	521,513.4	566,206.4	523,547.6	545,476.8		
Local Assistance	219,496.4	193,782.4	195,751.2	196,277.2		
Aids to Ind. & Org.	6,294.8	5,049.3	5,049.3	5,049.3		
PROGRAM REVENUE (2)	42,404.5	42,569.8	44,511.0	44,635.6		
State Operations	41,728.7	42,069.8	43,446.0	43,570.6		
Local Assistance	625.8	500.0	500.0	500.0		
Aids to Ind. & Org.	50.0		565.0	565.0		
SEGREGATED REVENUE (3)	1,770,842.0	1,761,011.1	2,071,232.5	2,356,848.9		
State Operations	1,048,711.6	1,074,091.6	1,361,797.7	1,628,598.3		
Local Assistance	702,746.9	665,552.0	687,967.1	706,760.9		
Aids to Ind. & Org.	19,383.5	21,367.5	21,467.7	21,489.7		
TOTALS-ANNUAL	2,719,151.9	2,771,104.4	3,043,163.7	3,351,359.9		
State Operations	1,686,700.1	1,767,486.4	2,014,027.5	2,302,881.9		
Local Assistance	1,006,432.6	976,932.0	1,001,220.0	1,020,539.8		
Aids to Ind. & Org.	26,019.2	26,686.0	27,916.2	27,938.2		

(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

General Appropriations Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$1,854,483.4	\$1,331,300.7	\$1,954,186.8	\$1,923,078.8		
State Operations	122,341.5	193,879.6	202,310.6	215,989.6		
Local Assistance	1,587,076.7	1,000,819.6	1,602,993.7	1,561,006.7		
Aids to Ind. & Org.	145,065.2	136,601.5	148,882.5	146,082.5		
PROGRAM REVENUE (2)	51,244.5	55,810.8	57,150.8	56,650.8		
State Operations		650.8	650.8	650.8		
Aids to Ind. & Org.	51,244.5	55,160.0	56,500.0	56,000.0		
SEGREGATED REVENUE (3)	819,054.2	900,109.2	147,399.0	146,499.0		
State Operations (4)	698,942.8	186,668.5	29,065.7	29,065.7		
Local Assistance	106,366.8	698,440.7	103,333.3	102,433.3		
Aids to Ind. & Org.	13,744.6	15,000.0	15,000.0	15,000.0		
TOTALS-ANNUAL	2,724,782.1	2,287,220.7	2,158,736.6	2,126,228.6		
State Operations	821,284.3	381,198.9	232,027.1	245,706.1		
Local Assistance	1,693,443.5	1,699,260.3	1,706,327.0	1,663,440.0		
Aids to Ind. & Org.	210,054.3	206,761.5	220,382.5	217,082.5		

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

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

(4) Includes \$681 million from the Tobacco Endowment Fund

General Executive Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$191,735.3	\$188,728.3	\$187,478.6	\$182,154.0		
State Operations	177,879.7	176,845.5	176,047.7	171,184.3		
Local Assistance	3,673.1	2,500.0	2,500.0	2,500.0		
Aids to Ind. & Org.	10,182.5	9,382.8	8,930.9	8,469.7		
FEDERAL REVENUE (1)	116,723.3	150,283.0	150,029.2	149,915.3		
State Operations	9,539.7	16,914.1	16,614.9	16,501.0		
Local Assistance	88,600.0	94,630.2	94,630.2	94,630.2		
Aids to Ind. & Org.	18,583.6	38,738.7	38,784.1	38,784.1		
PROGRAM REVENUE (2)	313,474.9	328,221.6	332,168.3	333,052.9		
State Operations	284,567.9	306,614.4	311,124.8	312,126.1		
Local Assistance	15,839.7	10,562.2	9,998.5	9,881.8		
Aids to Ind. & Org.	13,067.3	11,045.0	11,045.0	11,045.0		
SEGREGATED REVENUE (3)	144,824.3	134,120.7	139,180.6	139,814.3		
State Operations	93,837.4	95,420.7	101,080.6	101,114.3		
Local Assistance	583.9	1,000.0	1,000.0	1,000.0		
Aids to Ind. & Org.	50,403.0	37,700.0	37,100.0	37,700.0		
TOTALS-ANNUAL	766,757.8	801,353.6	808,856.7	804,936.5		
State Operations	565,824.7	595,794.7	604,868.0	600,925.7		
Local Assistance	108,696.7	108,692.4	108,128.7	108,012.0		
Aids to Ind. & Org.	92,236.4	96,866.5	95,860.0	95,998.8		

(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

Human Relations and Resources Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$3,031,706.1	\$3,090,808.1	\$3,393,889.9	\$3,632,017.4		
State Operations	1,024,080.7	1,029,664.5	1,116,881.0	1,134,447.6		
Local Assistance	445,415.0	464,322.0	459,317.8	460,927.0		
Aids to Ind. & Org.	1,562,210.4	1,596,821.6	1,817,691.1	2,036,642.8		
FEDERAL REVENUE (1)	3,706,123.5	3,586,683.6	4,205,300.1	4,363,438.7		
State Operations	398,730.5	386,384.7	367,280.6	360,689.3		
Local Assistance	229,769.3	211,791.7	226,367.2	222,252.8		
Aids to Ind. & Org.	3,077,623.7	2,988,507.2	3,611,652.3	3,780,496.6		
PROGRAM REVENUE (2)	1,777,424.6	907,372.7	964,650.8	987,957.5		
State Operations	536,197.4	711,824.1	727,311.1	742,196.0		
Local Assistance	46,313.5	48,803.0	48,799.5	49,491.5		
Aids to Ind. & Org.	1,194,913.7	146,745.6	188,540.2	196,270.0		
SEGREGATED REVENUE (3)	522,208.1	530,127.8	615,794.4	573,459.9		
State Operations	208,029.7	107,211.5	116,888.1	117,557.8		
Local Assistance	1,355.2	1,207.2	1,207.2	1,207.2		
Aids to Ind. & Org.	312,823.2	421,709.1	497,699.1	454,694.9		
TOTALS-ANNUAL	9,037,462.3	8,114,992.2	9,179,635.2	9,556,873.5		
State Operations	2,167,038.3	2,235,084.8	2,328,360.8	2,354,890.7		
Local Assistance	722,853.0	726,123.9	735,691.7	733,878.5		
Aids to Ind. & Org.	6,147,571.0	5,153,783.5	6,115,582.7	6,468,104.3		

(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

Judicial Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$93,921.1	\$93,056.2	\$99,306.4	\$99,929.6		
State Operations	70,204.2	68,983.1	74,876.3	74,895.2		
Local Assistance	23,716.9	24,073.1	24,430.1	25,034.4		
FEDERAL REVENUE (1)	302.7	403.2	400.6	400.6		
State Operations	302.7	403.2	400.6	400.6		
PROGRAM REVENUE (2)	13,310.2	11,776.3	13,017.0	13,011.2		
State Operations	13,310.2	11,776.3	13,017.0	13,011.2		
SEGREGATED REVENUE (3)	332.0	709.1	714.9	714.9		
State Operations	332.0	709.1	714.9	714.9		
TOTALS-ANNUAL	107,866.0	105,944.8	113,438.9	114,056.3		
State Operations	84,149.1	81,871.7	89,008.8	89,021.9		
Local Assistance	23,716.9	24,073.1	24,430.1	25,034.4		

(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

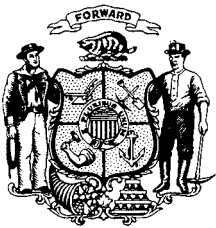
Legislative Functional Area

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$60,765.0	\$59,196.1	\$61,242.1	\$61,260.9		
State Operations	60,765.0	59,196.1	61,242.1	61,260.9		
PROGRAM REVENUE (2)	1,463.3	1,492.1	1,661.8	1,669.7		
State Operations	1,463.3	1,492.1	1,661.8	1,669.7		
TOTALS-ANNUAL	62,228.3	60,688.2	62,903.9	62,930.6		
State Operations	62,228.3	60,688.2	62,903.9	62,930.6		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$22,951.9	\$19,445.6	\$20,177.5	\$20,181.2		
State Operations	13,272.1	10,979.9	11,737.3	11,741.0		
Local Assistance	3,673.1	2,500.0	2,500.0	2,500.0		
Aids to Ind. & Org.	6,006.7	5,965.7	5,940.2	5,940.2		
FEDERAL REVENUE (1)	116,641.1	150,230.3	149,976.5	149,862.6		
State Operations	9,457.5	16,914.1	16,614.9	16,501.0		
Local Assistance	88,600.0	94,577.5	94,577.5	94,577.5		
Aids to Ind. & Org.	18,583.6	38,738.7	38,784.1	38,784.1		
PROGRAM REVENUE (2)	166,272.9	162,773.0	165,899.6	167,273.2		
State Operations	137,365.9	141,190.8	144,881.1	146,371.4		
Local Assistance	15,839.7	10,562.2	9,998.5	9,881.8		
Aids to Ind. & Org.	13,067.3	11,020.0	11,020.0	11,020.0		
SEGREGATED REVENUE (3)	55,904.9	51,321.1	51,342.9	51,342.9		
State Operations	4,921.9	13,321.1	13,342.9	13,342.9		
Local Assistance	583.9	1,000.0	1,000.0	1,000.0		
Aids to Ind. & Org.	50,399.1	37,000.0	37,000.0	37,000.0		
TOTALS-ANNUAL	361,770.8	383,770.0	387,396.5	388,659.9		
State Operations	165,017.4	182,405.9	186,576.2	187,956.3		
Local Assistance	108,696.7	108,639.7	108,076.0	107,959.3		
Aids to Ind. & Org.	88,056.7	92,724.4	92,744.3	92,744.3		

(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

**Adolescent Pregnancy Prevention and Pregnancy Services
Table 1**

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$99.9	\$105.6	\$108.9	\$108.9		
State Operations	18.1	22.1	25.4	25.4		
Aids to Ind. & Org.	81.8	83.5	83.5	83.5		
PROGRAM REVENUE (2)	410.6	449.7	458.7	458.7		
State Operations	12.3					
Aids to Ind. & Org.	398.3	449.7	458.7	458.7		
TOTALS-ANNUAL	510.5	555.3	567.6	567.6		
State Operations	30.4	22.1	25.4	25.4		
Aids to Ind. & Org.	480.1	533.2	542.2	542.2		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$783.5	\$781.5	\$823.1	\$823.1		
State Operations	783.5	781.5	823.1	823.1		
PROGRAM REVENUE (2)	1,057.1	816.4	932.0	943.2		
State Operations	1,057.1	816.4	932.0	943.2		
TOTALS-ANNUAL	1,840.6	1,597.9	1,755.1	1,766.3		
State Operations	1,840.6	1,597.9	1,755.1	1,766.3		

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

Agriculture, Trade and Consumer Protection, Department of

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$21,642.0	\$28,383.8	\$28,362.9	\$28,362.9		
State Operations	19,192.3	19,681.2	19,660.3	19,660.3		
Local Assistance	1,336.8	6,296.9	6,296.9	6,296.9		
Aids to Ind. & Org.	1,112.9	2,405.7	2,405.7	2,405.7		
FEDERAL REVENUE (1)	7,113.4	7,142.7	5,695.5	5,695.5		
State Operations	7,113.4	7,142.7	5,695.5	5,695.5		
PROGRAM REVENUE (2)	15,627.4	20,931.3	27,128.5	27,314.5		
State Operations	15,627.4	19,031.3	20,228.5	20,414.5		
Local Assistance			5,000.0	5,000.0		
Aids to Ind. & Org.		1,900.0	1,900.0	1,900.0		
SEGREGATED REVENUE (3)	12,720.4	19,682.6	22,105.7	22,099.9		
State Operations	8,696.4	15,283.6	12,517.0	12,511.2		
Local Assistance	365.4	560.4	5,750.1	5,750.1		
Aids to Ind. & Org.	3,658.6	3,838.6	3,838.6	3,838.6		
TOTALS-ANNUAL	57,103.2	76,140.4	83,292.6	83,472.8		
State Operations	50,629.5	61,138.8	58,101.3	58,281.5		
Local Assistance	1,702.2	6,857.3	17,047.0	17,047.0		
Aids to Ind. & Org.	4,771.5	8,144.3	8,144.3	8,144.3		

(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

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$2,522.8	\$2,430.0	\$2,437.4	\$2,437.4		
State Operations	348.3	330.2	337.6	337.6		
Aids to Ind. & Org.	2,174.5	2,099.8	2,099.8	2,099.8		
FEDERAL REVENUE (1)	582.5	629.5	645.3	645.3		
State Operations	385.4	393.5	409.3	409.3		
Aids to Ind. & Org.	197.1	236.0	236.0	236.0		
PROGRAM REVENUE (2)	393.2	45.2	472.4	472.4		
State Operations	368.0	20.0	447.2	447.2		
Aids to Ind. & Org.	25.2	25.2	25.2	25.2		
TOTALS-ANNUAL	3,498.5	3,104.7	3,555.1	3,555.1		
State Operations	1,101.7	743.7	1,194.1	1,194.1		
Aids to Ind. & Org.	2,396.8	2,361.0	2,361.0	2,361.0		

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

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

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$9,019.6	\$43,030.3	\$43,030.3	\$43,030.3		
State Operations	9,019.6	43,030.3	43,030.3	43,030.3		
SEGREGATED REVENUE (3)		1,024.2	1,024.2	1,024.2		
State Operations		1,024.2	1,024.2	1,024.2		
TOTALS-ANNUAL	9,019.6	44,054.5	44,054.5	44,054.5		
State Operations	9,019.6	44,054.5	44,054.5	44,054.5		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
FEDERAL REVENUE (1)	\$311.6	\$390.0	\$390.0	\$390.0		
PROGRAM REVENUE (2)	2,189.6	2,147.9	2,312.9	2,312.9		
State Operations	309.7	327.9	342.9	342.9		
Aids to Ind. & Org.	1,879.9	1,820.0	1,970.0	1,970.0		
SEGREGATED REVENUE (3)		23.1	23.1	23.1		
Aids to Ind. & Org.		23.1	23.1	23.1		
TOTALS-ANNUAL	2,501.2	2,561.0	2,726.0	2,726.0		
State Operations	309.7	327.9	342.9	342.9		
Aids to Ind. & Org.	2,191.5	2,233.1	2,383.1	2,383.1		

(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

Circuit Courts

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$75,870.7	\$74,083.9	\$78,816.5	\$79,420.8		
State Operations	52,153.8	50,010.8	54,386.4	54,386.4		
Local Assistance	23,716.9	24,073.1	24,430.1	25,034.4		
TOTALS-ANNUAL	75,870.7	74,083.9	78,816.5	79,420.8		
State Operations	52,153.8	50,010.8	54,386.4	54,386.4		
Local Assistance	23,716.9	24,073.1	24,430.1	25,034.4		

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$17,453.8	\$18,318.6	\$18,255.3	\$18,258.5		
State Operations	7,164.7	6,943.0	6,879.7	6,882.9		
Local Assistance	3,479.8	2,999.0	2,999.0	2,999.0		
Aids to Ind. & Org.	6,809.3	8,376.6	8,376.6	8,376.6		
FEDERAL REVENUE (1)	38,324.9	37,544.7	37,777.9	37,777.9		
State Operations	2,649.9	3,144.7	3,377.9	3,377.9		
Local Assistance	35,582.0	34,400.0	34,400.0	34,400.0		
Aids to Ind. & Org.	93.0					
PROGRAM REVENUE (2)	35,688.5	43,357.4	43,339.3	43,339.3		
State Operations	21,106.2	23,807.6	23,789.5	23,789.5		
Local Assistance	8,887.5	8,600.0	8,600.0	8,600.0		
Aids to Ind. & Org.	5,694.8	10,949.8	10,949.8	10,949.8		
SEGREGATED REVENUE (3)	116,651.6	84,962.1	85,016.4	84,972.5		
State Operations	9,331.7	9,862.1	9,957.1	9,893.4		
Aids to Ind. & Org.	107,319.9	75,100.0	75,059.3	75,079.1		
TOTALS-ANNUAL	208,118.8	184,182.8	184,388.9	184,348.2		
State Operations	40,252.5	43,757.4	44,004.2	43,943.7		
Local Assistance	47,949.3	45,999.0	45,999.0	45,999.0		
Aids to Ind. & Org.	119,917.0	94,426.4	94,385.7	94,405.5		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$821,628.6	\$824,529.6	\$896,491.0	\$909,365.9		
State Operations	705,894.3	708,541.0	779,909.7	792,584.1		
Local Assistance	92,933.0	94,526.1	94,526.1	94,526.1		
Aids to Ind. & Org.	22,801.3	21,462.5	22,055.2	22,255.7		
FEDERAL REVENUE (1)	10,824.9	2,589.9	2,667.6	2,667.6		
State Operations	10,824.9	2,589.9	2,667.6	2,667.6		
PROGRAM REVENUE (2)	150,375.1	159,892.3	144,989.1	145,938.4		
State Operations	135,348.2	141,692.0	129,063.3	129,534.8		
Local Assistance	2,637.9	2,449.2	2,449.2	2,449.2		
Aids to Ind. & Org.	12,389.0	15,751.1	13,476.6	13,954.4		
SEGREGATED REVENUE (3)	390.5	337.4	313.1	313.4		
State Operations	390.5	337.4	313.1	313.4		
TOTALS-ANNUAL	983,219.1	987,349.2	1,044,460.8	1,058,285.3		
State Operations	852,457.9	853,160.3	911,953.7	925,099.9		
Local Assistance	95,570.9	96,975.3	96,975.3	96,975.3		
Aids to Ind. & Org.	35,190.3	37,213.6	35,531.8	36,210.1		

(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

Court of Appeals

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$7,635.4	\$7,659.7	\$8,329.8	\$8,361.5		
State Operations	7,635.4	7,659.7	8,329.8	8,361.5		
TOTALS-ANNUAL	7,635.4	7,659.7	8,329.8	8,361.5		
State Operations	7,635.4	7,659.7	8,329.8	8,361.5		

District Attorneys

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$37,035.7	\$36,395.9	\$37,984.3	\$38,207.8		
State Operations	36,959.7	36,317.6	37,903.2	38,124.3		
Local Assistance	76.0	78.3	81.1	83.5		
PROGRAM REVENUE (2)	3,432.2	1,645.8	1,681.6	1,691.3		
State Operations	3,257.5	1,471.1	1,490.7	1,498.4		
Local Assistance	174.7	174.7	190.9	192.9		
TOTALS-ANNUAL	40,467.9	38,041.7	39,665.9	39,899.1		
State Operations	40,217.2	37,788.7	39,393.9	39,622.7		
Local Assistance	250.7	253.0	272.0	276.4		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$6,949.4	\$6,775.7	\$6,940.8	\$6,946.3		
State Operations	6,631.1	6,462.2	6,627.3	6,632.8		
Local Assistance	318.3	313.5	313.5	313.5		
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)	7,527.0	8,801.4	8,903.0	8,904.9		
State Operations	7,527.0	8,801.4	8,903.0	8,904.9		
TOTALS-ANNUAL	14,476.4	16,748.9	17,015.6	17,023.0		
State Operations	14,158.1	16,435.4	16,702.1	16,709.5		
Local Assistance	318.3	313.5	313.5	313.5		

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

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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$950.9	\$956.2	\$4,333.7	\$2,158.9		
State Operations	950.9	956.2	4,333.7	2,158.9		
PROGRAM REVENUE (2)	50.3	50.3	56.1	56.1		
State Operations	50.3	50.3	56.1	56.1		
SEGREGATED REVENUE (3)	3.9	700.0	100.0	700.0		
TOTALS-ANNUAL	1,005.1	1,706.5	4,489.8	2,915.0		
State Operations	1,001.2	1,006.5	4,389.8	2,215.0		
Aids to Ind. & Org.	3.9	700.0	100.0	700.0		

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

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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
FEDERAL REVENUE (1)	\$69.5					
State Operations	69.5					
PROGRAM REVENUE (2)	117,358.3	132,488.3	131,976.0	131,976.0		
State Operations	117,358.3	132,488.3	131,976.0	131,976.0		
TOTALS-ANNUAL	117,427.8	132,488.3	131,976.0	131,976.0		
State Operations	117,427.8	132,488.3	131,976.0	131,976.0		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$4,321.2	\$3,419.8	\$2,965.7	\$2,504.5		
State Operations	172.0	27.9	0.2	0.2		
Aids to Ind. & Org.	4,149.2	3,391.9	2,965.5	2,504.3		
SEGREGATED REVENUE (3)	22,939.0	16,862.9	20,823.3	20,717.2		
State Operations	22,939.0	16,862.9	20,823.3	20,717.2		
TOTALS-ANNUAL	27,260.2	20,282.7	23,789.0	23,221.7		
State Operations	23,111.0	16,890.8	20,823.5	20,717.4		
Aids to Ind. & Org.	4,149.2	3,391.9	2,965.5	2,504.3		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$2,525.8	\$2,479.1	\$2,562.7	\$2,562.7		
State Operations	2,525.8	2,479.1	2,562.7	2,562.7		
PROGRAM REVENUE (2)	235.2	228.2	245.6	245.6		
State Operations	235.2	228.2	245.6	245.6		
TOTALS-ANNUAL	2,761.0	2,707.3	2,808.3	2,808.3		
State Operations	2,761.0	2,707.3	2,808.3	2,808.3		

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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$5,732.7	\$5,606.3	\$5,971.5	\$5,971.5		
State Operations	5,732.7	5,606.3	5,971.5	5,971.5		
PROGRAM REVENUE (2)	1,256.1	1,564.2	1,800.8	1,699.7		
State Operations	1,256.1	1,564.2	1,800.8	1,699.7		
TOTALS-ANNUAL	6,988.8	7,170.5	7,772.3	7,671.2		
State Operations	6,988.8	7,170.5	7,772.3	7,671.2		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$24,838.0	\$30,429.0	\$30,429.0	\$30,429.0		
Local Assistance	24,838.0	30,429.0	30,429.0	30,429.0		
FEDERAL REVENUE (1)	19,283.6					
Local Assistance	19,283.6					
SEGREGATED REVENUE (3)	81,339.6	6,000.0	6,000.0	6,000.0		
Local Assistance	81,339.6	6,000.0	6,000.0	6,000.0		
TOTALS-ANNUAL	125,461.2	36,429.0	36,429.0	36,429.0		
Local Assistance	125,461.2	36,429.0	36,429.0	36,429.0		

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

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

Ethics Board

Table 1

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$264.3	\$232.7	\$247.2	\$247.2		
State Operations	264.3	232.7	247.2	247.2		
PROGRAM REVENUE (2)	375.3	376.9	408.3	408.3		
State Operations	375.3	376.9	408.3	408.3		
TOTALS-ANNUAL	639.6	609.6	655.5	655.5		
State Operations	639.6	609.6	655.5	655.5		

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

Financial Institutions, Department of

Table 1

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
PROGRAM REVENUE (2)	\$15,075.4	\$15,434.0	\$16,792.7	\$16,531.4		
State Operations	15,075.4	15,434.0	16,792.7	16,531.4		
TOTALS-ANNUAL	15,075.4	15,434.0	16,792.7	16,531.4		
State Operations	15,075.4	15,434.0	16,792.7	16,531.4		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
SEGREGATED REVENUE (3)		\$126.7	\$126.7	\$126.7		
State Operations		126.7	126.7	126.7		
TOTALS-ANNUAL		126.7	126.7	126.7		
State Operations		126.7	126.7	126.7		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$3,117.2	\$3,537.1	\$3,456.3	\$3,456.3		
State Operations	3,090.6	3,511.9	3,431.1	3,431.1		
Aids to Ind. & Org.	26.6	25.2	25.2	25.2		
PROGRAM REVENUE (2)	0.3	51.0	51.0	51.0		
State Operations	0.3	26.0	26.0	26.0		
Aids to Ind. & Org.		25.0	25.0	25.0		
TOTALS-ANNUAL	3,117.5	3,588.1	3,507.3	3,507.3		
State Operations	3,090.9	3,537.9	3,457.1	3,457.1		
Aids to Ind. & Org.	26.6	50.2	50.2	50.2		

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

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$1,896,290.5	\$1,975,730.4	\$2,208,549.6	\$2,433,634.0		
State Operations	194,401.6	210,021.2	223,223.2	227,949.6		
Local Assistance	343,939.3	363,892.1	359,523.3	361,130.1		
Aids to Ind. & Org.	1,357,949.6	1,401,817.1	1,625,803.1	1,844,554.3		
FEDERAL REVENUE (1)	2,659,694.7	2,811,658.6	3,464,119.6	3,628,637.4		
State Operations	152,009.0	154,138.2	188,325.0	180,481.2		
Local Assistance	138,448.3	162,396.8	169,856.8	165,442.4		
Aids to Ind. & Org.	2,369,237.4	2,495,123.6	3,105,937.8	3,282,713.8		
PROGRAM REVENUE (2)	1,336,998.2	372,444.0	432,518.9	443,756.1		
State Operations	234,641.5	260,343.6	260,626.9	264,208.6		
Local Assistance	30,036.5	31,626.7	30,865.8	31,219.6		
Aids to Ind. & Org.	1,072,320.2	80,473.7	141,026.2	148,327.9		
SEGREGATED REVENUE (3)	280,011.1	385,995.5	460,517.8	417,940.5		
State Operations	4,820.4	5,321.9	5,847.2	6,380.9		
Aids to Ind. & Org.	275,190.7	380,673.6	454,670.6	411,559.6		
TOTALS-ANNUAL	6,172,994.5	5,545,828.5	6,565,705.9	6,923,968.0		
State Operations	585,872.5	629,824.9	678,022.3	679,020.3		
Local Assistance	512,424.1	557,915.6	560,245.9	557,792.1		
Aids to Ind. & Org.	5,074,697.9	4,358,088.0	5,327,437.7	5,687,155.6		

(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

Higher Educational Aids Board

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$65,306.0	\$70,691.0	\$72,602.3	\$74,326.6		
State Operations	754.3	752.0	916.1	893.3		
FEDERAL REVENUE (1)	1,146.3	875.8	1,396.4	1,396.4		
Aids to Ind. & Org.	1,146.3	875.8	1,396.4	1,396.4		
PROGRAM REVENUE (2)	1,148.4	1,192.6	1,192.6	1,192.6		
Aids to Ind. & Org.	1,148.4	1,192.6	1,192.6	1,192.6		
SEGREGATED REVENUE (3)	60.1	76.5	73.0	68.9		
State Operations	60.1	76.5	73.0	68.9		
TOTALS-ANNUAL	67,660.8	72,835.9	75,264.3	76,984.5		
State Operations	814.4	828.5	989.1	962.2		
Aids to Ind. & Org.	66,846.4	72,007.4	74,275.2	76,022.3		

(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

Historical Society

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$11,782.2	\$11,223.3	\$11,699.3	\$11,701.7		
State Operations	11,782.2	11,223.3	11,699.3	11,701.7		
FEDERAL REVENUE (1)	1,152.3	1,044.5	1,224.2	1,224.2		
State Operations	1,152.3	1,044.5	1,224.2	1,224.2		
PROGRAM REVENUE (2)	5,335.8	5,583.0	5,983.1	5,988.1		
State Operations	5,335.8	5,583.0	5,983.1	5,988.1		
SEGREGATED REVENUE (3)	655.1	525.7	719.0	719.0		
State Operations	655.1	525.7	719.0	719.0		
TOTALS-ANNUAL	18,925.4	18,376.5	19,625.6	19,633.0		
State Operations	18,925.4	18,376.5	19,625.6	19,633.0		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
PROGRAM REVENUE (2)	\$15,773.7	\$16,429.8	\$18,687.1	\$18,759.3		
State Operations	15,773.7	16,429.8	18,687.1	18,759.3		
SEGREGATED REVENUE (3)	63,271.7	77,840.2	84,275.5	87,415.4		
State Operations	2,089.2	2,341.8	2,796.6	2,811.4		
Local Assistance	19,209.3	17,821.0	23,801.5	26,926.6		
Aids to Ind. & Org.	41,973.2	57,677.4	57,677.4	57,677.4		
TOTALS-ANNUAL	79,045.4	94,270.0	102,962.6	106,174.7		
State Operations	17,862.9	18,771.6	21,483.7	21,570.7		
Local Assistance	19,209.3	17,821.0	23,801.5	26,926.6		
Aids to Ind. & Org.	41,973.2	57,677.4	57,677.4	57,677.4		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
PROGRAM REVENUE (2)	\$15,654.4	\$17,720.5	\$17,720.5	\$17,720.5		
State Operations	15,654.4	17,720.5	17,720.5	17,720.5		
TOTALS-ANNUAL	15,654.4	17,720.5	17,720.5	17,720.5		
State Operations	15,654.4	17,720.5	17,720.5	17,720.5		

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

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$188.4	\$213.2	\$227.3	\$227.3		
State Operations	188.4	213.2	227.3	227.3		
TOTALS-ANNUAL	188.4	213.2	227.3	227.3		
State Operations	188.4	213.2	227.3	227.3		

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$38,475.6	\$36,871.1	\$36,686.6	\$36,693.4		
State Operations	35,753.0	33,652.7	34,006.4	34,013.2		
Local Assistance	1,444.7	1,960.4	1,422.2	1,422.2		
Aids to Ind. & Org.	1,277.9	1,258.0	1,258.0	1,258.0		
FEDERAL REVENUE (1)	10,629.6	7,633.1	7,562.1	7,562.1		
State Operations	4,523.4	2,849.8	2,786.3	2,786.3		
Local Assistance	5,524.0	4,139.4	4,131.9	4,131.9		
Aids to Ind. & Org.	582.2	643.9	643.9	643.9		
PROGRAM REVENUE (2)	32,381.8	32,648.7	32,595.4	32,666.9		
State Operations	21,865.0	20,731.4	19,875.1	19,610.4		
Local Assistance	10,121.5	11,428.5	12,231.5	12,567.7		
Aids to Ind. & Org.	395.3	488.8	488.8	488.8		
SEGREGATED REVENUE (3)	287.4	289.9	299.2	302.1		
State Operations	287.4	289.9	299.2	302.1		
TOTALS-ANNUAL	81,774.4	77,442.8	77,143.3	77,224.5		
State Operations	62,428.8	57,523.8	56,967.0	56,712.0		
Local Assistance	17,090.2	17,528.3	17,785.6	18,121.8		
Aids to Ind. & Org.	2,255.4	2,390.7	2,390.7	2,390.7		

(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

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$60,765.0	\$59,196.1	\$61,242.1	\$61,260.9		
State Operations	60,765.0	59,196.1	61,242.1	61,260.9		
PROGRAM REVENUE (2)	1,463.3	1,492.1	1,661.8	1,669.7		
State Operations	1,463.3	1,492.1	1,661.8	1,669.7		
TOTALS-ANNUAL	62,228.3	60,688.2	62,903.9	62,930.6		
State Operations	62,228.3	60,688.2	62,903.9	62,930.6		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$440.1	\$526.7	\$527.2	\$527.2		
State Operations	440.1	526.7	527.2	527.2		
TOTALS-ANNUAL	440.1	526.7	527.2	527.2		
State Operations	440.1	526.7	527.2	527.2		

Lower Wisconsin State Riverway Board

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
SEGREGATED REVENUE (3)	\$135.4	\$154.1	\$151.8	\$151.8		
State Operations	135.4	154.1	151.8	151.8		
TOTALS-ANNUAL	135.4	154.1	151.8	151.8		
State Operations	135.4	154.1	151.8	151.8		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$7,561.4	\$7,635.7	\$7,635.7	\$7,635.7		
State Operations	158.1	158.7	158.7	158.7		
Aids to Ind. & Org.	7,403.3	7,477.0	7,477.0	7,477.0		
PROGRAM REVENUE (2)		500.0	500.0	500.0		
Aids to Ind. & Org.		500.0	500.0	500.0		
TOTALS-ANNUAL	7,561.4	8,135.7	8,135.7	8,135.7		
State Operations	158.1	158.7	158.7	158.7		
Aids to Ind. & Org.	7,403.3	7,977.0	7,977.0	7,977.0		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$22,071.4	\$18,074.7	\$18,807.9	\$18,807.9		
State Operations	11,761.0	11,016.2	11,099.4	11,099.4		
Local Assistance	5,901.7	3,315.0	3,215.0	3,215.0		
Aids to Ind. & Org.	4,408.7	3,743.5	4,493.5	4,493.5		
FEDERAL REVENUE (1)	48,959.9	31,210.4	32,063.4	32,016.5		
State Operations	23,945.6	20,977.3	21,830.3	21,783.4		
Local Assistance	21,978.9	8,306.7	8,306.7	8,306.7		
Aids to Ind. & Org.	3,035.4	1,926.4	1,926.4	1,926.4		
PROGRAM REVENUE (2)	3,293.1	4,980.8	5,099.6	5,099.6		
State Operations	2,458.4	4,146.1	4,264.9	4,264.9		
Local Assistance	834.7	834.7	834.7	834.7		
SEGREGATED REVENUE (3)	466.6	476.2	476.2	476.2		
State Operations	0.9	10.5	10.5	10.5		
Local Assistance	465.7	465.7	465.7	465.7		
TOTALS-ANNUAL	74,791.0	54,742.1	56,447.1	56,400.2		
State Operations	38,165.9	36,150.1	37,205.1	37,158.2		
Local Assistance	29,181.0	12,922.1	12,822.1	12,822.1		
Aids to Ind. & Org.	7,444.1	5,669.9	6,419.9	6,419.9		

(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

**Miscellaneous Appropriations
Table 1**

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$107,844.2	\$108,526.7	\$122,282.7	\$135,961.7		
State Operations	107,169.8	107,269.2	115,700.2	129,379.2		
Aids to Ind. & Org.	674.4	1,257.5	6,582.5	6,582.5		
SEGREGATED REVENUE (3)	700,060.8	781,252.6	25,349.8	25,349.8		
State Operations (4)	698,942.8	181,669.3	24,066.5	24,066.5		
Local Assistance	1,118.0	599,583.3	1,283.3	1,283.3		
TOTALS-ANNUAL	807,905.0	889,779.3	147,632.5	161,311.5		
State Operations	806,112.6	288,938.5	139,766.7	153,445.7		
Local Assistance	1,118.0	599,583.3	1,283.3	1,283.3		
Aids to Ind. & Org.	674.4	1,257.5	6,582.5	6,582.5		

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

(4) Includes \$681 million from the Tobacco Endowment Fund

**Natural Resources, Department of
Table 1**

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$122,757.8	\$160,986.1	\$161,655.1	\$161,655.1		
State Operations	63,760.4	74,048.3	74,813.2	74,813.2		
Local Assistance	58,706.5	86,668.6	86,572.7	86,572.7		
Aids to Ind. & Org.	290.9	269.2	269.2	269.2		
FEDERAL REVENUE (1)	57,734.1	48,715.9	51,042.9	50,993.6		
State Operations	50,881.1	46,722.2	49,159.8	49,110.5		
Local Assistance	6,853.0	1,993.7	1,883.1	1,883.1		
PROGRAM REVENUE (2)	32,833.2	33,425.2	35,824.9	35,948.5		
State Operations	32,552.9	32,925.2	35,324.9	35,448.5		
Local Assistance	230.3	500.0	500.0	500.0		
Aids to Ind. & Org.	50.0					
SEGREGATED REVENUE (3)	248,434.2	247,715.9	263,912.4	263,255.6		
State Operations	195,125.7	179,172.6	196,823.3	195,495.9		
Local Assistance	50,455.3	65,957.5	64,423.3	65,093.9		
Aids to Ind. & Org.	2,853.2	2,585.8	2,665.8	2,665.8		
TOTALS-ANNUAL	461,759.3	490,843.1	512,435.3	511,852.8		
State Operations	342,320.1	332,868.3	356,121.2	354,868.1		
Local Assistance	116,245.1	155,119.8	153,379.1	154,049.7		
Aids to Ind. & Org.	3,194.1	2,855.0	2,935.0	2,935.0		

(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

**Personnel Commission
Table 1**

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$777.9	\$809.8	\$864.3	\$864.3		
State Operations	777.9	809.8	864.3	864.3		
PROGRAM REVENUE (2)		3.0	3.0	3.0		
State Operations		3.0	3.0	3.0		
TOTALS-ANNUAL	777.9	812.8	867.3	867.3		
State Operations	777.9	812.8	867.3	867.3		

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

Program Supplements

Table 1

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

	ACTUAL FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$6,152.1	\$43,580.1	\$43,580.1	\$43,580.1		
State Operations	6,152.1	43,580.1	43,580.1	43,580.1		
PROGRAM REVENUE (2)		650.8	650.8	650.8		
State Operations		650.8	650.8	650.8		
SEGREGATED REVENUE (3)		3,975.0	3,975.0	3,975.0		
State Operations		3,975.0	3,975.0	3,975.0		
TOTALS-ANNUAL	6,152.1	48,205.9	48,205.9	48,205.9		
State Operations	6,152.1	48,205.9	48,205.9	48,205.9		

(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 FY02	ADJUSTED	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
		BASE FY03	FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$68,974.1	\$73,088.2	\$65,112.4	\$62,420.1		
State Operations	68,974.1	73,088.2	65,112.4	62,420.1		
PROGRAM REVENUE (2)	445.9	1,287.4	1,400.5	1,412.6		
State Operations	445.9	1,287.4	1,400.5	1,412.6		
TOTALS-ANNUAL	69,420.0	74,375.6	66,512.9	63,832.7		
State Operations	69,420.0	74,375.6	66,512.9	63,832.7		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$4,591,784.0	\$4,819,182.5	\$5,003,372.0	\$5,169,605.9		
State Operations	28,627.9	27,306.2	27,167.4	27,167.4		
Local Assistance	4,488,828.4	4,701,666.3	4,859,108.2	5,006,182.1		
Aids to Ind. & Org.	74,327.7	90,210.0	117,096.4	136,256.4		
FEDERAL REVENUE (1)	440,415.9	418,456.0	556,964.0	556,724.4		
State Operations	27,057.6	21,483.6	41,569.9	41,330.3		
Local Assistance	372,647.4	358,577.9	473,374.7	473,374.7		
Aids to Ind. & Org.	40,710.9	38,394.5	42,019.4	42,019.4		
PROGRAM REVENUE (2)	38,170.6	41,448.5	44,065.1	44,465.7		
State Operations	21,553.8	26,204.8	27,260.5	27,600.1		
Local Assistance	16,384.9	14,973.7	16,494.6	16,555.6		
Aids to Ind. & Org.	231.9	270.0	310.0	310.0		
SEGREGATED REVENUE (3)	1,721.6	30,350.2	29,452.9	32,519.2		
Local Assistance	1,721.6	30,350.2	29,452.9	32,519.2		
TOTALS-ANNUAL	5,072,092.1	5,309,437.2	5,633,854.0	5,803,315.2		
State Operations	77,239.3	74,994.6	95,997.8	96,097.8		
Local Assistance	4,879,582.3	5,105,568.1	5,378,430.4	5,528,631.6		
Aids to Ind. & Org.	115,270.5	128,874.5	159,425.8	178,585.8		

(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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
FEDERAL REVENUE (1)		\$52.7	\$52.7	\$52.7		
Local Assistance		52.7	52.7	52.7		
PROGRAM REVENUE (2)	1,386.9	1,371.4	1,443.6	1,443.6		
State Operations	1,386.9	1,371.4	1,443.6	1,443.6		
TOTALS-ANNUAL	1,386.9	1,424.1	1,496.3	1,496.3		
State Operations	1,386.9	1,371.4	1,443.6	1,443.6		
Local Assistance		52.7	52.7	52.7		

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

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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
FEDERAL REVENUE (1)	\$237.3	\$721.1	\$777.4	\$777.4		
State Operations	237.3	721.1	777.4	777.4		
PROGRAM REVENUE (2)	14,058.9	15,033.4	15,631.5	15,634.1		
State Operations	14,058.9	14,283.4	14,881.5	14,884.1		
Aids to Ind. & Org.		750.0	750.0	750.0		
SEGREGATED REVENUE (3)	4,151.2	6,880.0	5,000.0	6,000.0		
Aids to Ind. & Org.	4,151.2	6,880.0	5,000.0	6,000.0		
TOTALS-ANNUAL	18,447.4	22,634.5	21,408.9	22,411.5		
State Operations	14,296.2	15,004.5	15,658.9	15,661.5		
Aids to Ind. & Org.	4,151.2	7,630.0	5,750.0	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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
PROGRAM REVENUE (2)	\$10,934.8	\$11,660.2	\$12,047.6	\$12,067.8		
State Operations	10,934.8	11,660.2	12,047.6	12,067.8		
TOTALS-ANNUAL	10,934.8	11,660.2	12,047.6	12,067.8		
State Operations	10,934.8	11,660.2	12,047.6	12,067.8		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$84,166.2	\$81,059.2	\$83,822.8	\$83,822.8		
State Operations	84,166.2	81,059.2	83,822.8	83,822.8		
FEDERAL REVENUE (1)	12.7					
State Operations	12.7					
PROGRAM REVENUE (2)	7,954.7	8,044.5	8,368.3	8,397.2		
State Operations	7,954.7	8,044.5	8,368.3	8,397.2		
SEGREGATED REVENUE (3)	65,674.6	64,914.8	66,458.6	66,591.6		
State Operations	65,674.6	64,914.8	66,458.6	66,591.6		
TOTALS-ANNUAL	157,808.2	154,018.5	158,649.7	158,811.6		
State Operations	157,808.2	154,018.5	158,649.7	158,811.6		

(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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
PROGRAM REVENUE (2)	\$653.2	\$709.5	\$751.3	\$752.0		
State Operations	653.2	709.5	751.3	752.0		
TOTALS-ANNUAL	653.2	709.5	751.3	752.0		
State Operations	653.2	709.5	751.3	752.0		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$1,731,467.5	\$1,136,163.6	\$1,745,293.7	\$1,700,506.7		
Local Assistance	1,587,076.7	1,000,819.6	1,602,993.7	1,561,006.7		
Aids to Ind. & Org.	144,390.8	135,344.0	142,300.0	139,500.0		
PROGRAM REVENUE (2)	51,244.5	55,160.0	56,500.0	56,000.0		
Aids to Ind. & Org.	51,244.5	55,160.0	56,500.0	56,000.0		
SEGREGATED REVENUE (3)	118,993.4	113,857.4	117,050.0	116,150.0		
Local Assistance	105,248.8	98,857.4	102,050.0	101,150.0		
Aids to Ind. & Org.	13,744.6	15,000.0	15,000.0	15,000.0		
TOTALS-ANNUAL	1,901,705.4	1,305,181.0	1,918,843.7	1,872,656.7		
Local Assistance	1,692,325.5	1,099,677.0	1,705,043.7	1,662,156.7		
Aids to Ind. & Org.	209,379.9	205,504.0	213,800.0	210,500.0		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$784.7	\$1,203.2	\$1,203.2	\$1,203.2		
State Operations	784.7	1,203.2	1,203.2	1,203.2		
PROGRAM REVENUE (2)	15,746.4	16,806.1	16,590.6	16,590.6		
State Operations	15,746.4	16,806.1	16,590.6	16,590.6		
TOTALS-ANNUAL	16,531.1	18,009.3	17,793.8	17,793.8		
State Operations	16,531.1	18,009.3	17,793.8	17,793.8		

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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$10,226.6	\$11,099.4	\$11,932.8	\$11,920.0		
State Operations	10,226.6	11,099.4	11,932.8	11,920.0		
FEDERAL REVENUE (1)	302.7	403.2	400.6	400.6		
State Operations	302.7	403.2	400.6	400.6		
PROGRAM REVENUE (2)	13,310.2	11,776.3	13,017.0	13,011.2		
State Operations	13,310.2	11,776.3	13,017.0	13,011.2		
SEGREGATED REVENUE (3)	332.0	709.1	714.9	714.9		
State Operations	332.0	709.1	714.9	714.9		
TOTALS-ANNUAL	24,171.5	23,988.0	26,065.3	26,046.7		
State Operations	24,171.5	23,988.0	26,065.3	26,046.7		

(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

**Technology For Educational Achievement in Wisconsin Board
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)**

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$12,969.8	\$42,544.3	\$42,508.3	\$42,508.3		
State Operations	1,292.3	3,544.3	3,508.3	3,508.3		
Local Assistance	11,677.5	39,000.0	39,000.0	39,000.0		
FEDERAL REVENUE (1)	4,958.3	3,544.0	4,514.3	4,514.3		
State Operations	293.8	344.0	214.3	214.3		
Local Assistance	4,664.5	3,200.0	4,300.0	4,300.0		
PROGRAM REVENUE (2)	24,376.4	2,566.4	2,663.3	2,685.8		
State Operations	5,034.3	2,566.4	2,663.3	2,685.8		
Local Assistance	19,342.1					
SEGREGATED REVENUE (3)	11,704.8	16,102.7	16,415.6	17,153.1		
Local Assistance	7,751.5	9,788.7	10,784.5	11,215.3		
Aids to Ind. & Org.	3,953.3	6,314.0	5,631.1	5,937.8		
TOTALS-ANNUAL	54,009.3	64,757.4	66,101.5	66,861.5		
State Operations	6,620.4	6,454.7	6,385.9	6,408.4		
Local Assistance	43,435.6	51,988.7	54,084.5	54,515.3		
Aids to Ind. & Org.	3,953.3	6,314.0	5,631.1	5,937.8		

(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

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

	ACTUAL FY02	ADJUSTED		GOVERNOR'S RECOMMENDATION	
		BASE FY03	AGENCY REQUEST FY04	FY05	FY04
SEGREGATED REVENUE (3)	\$19,439.9	\$15,345.1	\$25,491.0	\$25,500.2	
State Operations	370.9	345.1	10,491.0	10,500.2	
Aids to Ind. & Org.	19,069.0	15,000.0	15,000.0	15,000.0	
TOTALS-ANNUAL	19,439.9	15,345.1	25,491.0	25,500.2	
State Operations	370.9	345.1	10,491.0	10,500.2	
Aids to Ind. & Org.	19,069.0	15,000.0	15,000.0	15,000.0	

(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 FY02	ADJUSTED		GOVERNOR'S RECOMMENDATION	
		BASE FY03	AGENCY REQUEST FY04	FY05	FY04
GENERAL PURPOSE REVENUE	\$11,005.0	\$11,010.6	\$10,928.3	\$10,928.3	
State Operations	10,986.0	11,010.6	10,363.3	10,363.3	
Local Assistance	19.0				
Aids to Ind. & Org.			565.0	565.0	
FEDERAL REVENUE (1)	16.8				
State Operations	16.8				
PROGRAM REVENUE (2)	4,346.0	4,233.5	4,237.7	4,238.7	
State Operations	4,346.0	4,233.5	3,672.7	3,673.7	
Aids to Ind. & Org.			565.0	565.0	
SEGREGATED REVENUE (3)	461.5	480.9	612.7	649.9	
State Operations	263.1	256.4	368.0	383.2	
Aids to Ind. & Org.	198.4	224.5	244.7	266.7	
TOTALS-ANNUAL	15,829.3	15,725.0	15,778.7	15,816.9	
State Operations	15,611.9	15,500.5	14,404.0	14,420.2	
Local Assistance	19.0				
Aids to Ind. & Org.	198.4	224.5	1,374.7	1,396.7	

(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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE		\$59.7	\$59.7	\$59.7	\$59.7	
State Operations		59.7	59.7	59.7	59.7	
FEDERAL REVENUE (1)	670,270.1	716,322.2	673,305.2	695,809.7		
State Operations	470,615.5	519,484.2	474,387.8	496,366.3		
Local Assistance	193,359.8	191,788.7	193,868.1	194,394.1		
Aids to Ind. & Org.	6,294.8	5,049.3	5,049.3	5,049.3		
PROGRAM REVENUE (2)	5,225.3	4,911.1	4,448.4	4,448.4		
State Operations	4,829.8	4,911.1	4,448.4	4,448.4		
Local Assistance	395.5					
SEGREGATED REVENUE (3)	1,440,471.3	1,506,533.5	1,800,428.9	2,086,664.9		
State Operations	853,187.4	894,381.8	1,164,327.9	1,432,440.7		
Local Assistance	570,952.0	593,594.5	617,543.8	635,667.0		
Aids to Ind. & Org.	16,331.9	18,557.2	18,557.2	18,557.2		
TOTALS-ANNUAL	2,115,966.7	2,227,826.5	2,478,242.2	2,786,982.7		
State Operations	1,328,632.7	1,418,836.8	1,643,223.8	1,933,315.1		
Local Assistance	764,707.3	785,383.2	811,411.9	830,061.1		
Aids to Ind. & Org.	22,626.7	23,606.5	23,606.5	23,606.5		

(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 FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$38.8	\$46.7				
State Operations	38.8	46.7				
PROGRAM REVENUE (2)	2,066.6	1,781.6	2,289.3	1,859.7		
State Operations	2,066.6	1,781.6	2,289.3	1,859.7		
SEGREGATED REVENUE (3)	301.9	321.9	455.8	462.6		
State Operations	301.9	321.9	455.8	462.6		
TOTALS-ANNUAL	2,407.3	2,150.2	2,745.1	2,322.3		
State Operations	2,407.3	2,150.2	2,745.1	2,322.3		

(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	ADJUSTED	AGENCY REQUEST		GOVERNOR'S	
	FY02	BASE FY03	FY04	FY05	RECOMMENDATION FY04	FY05
PROGRAM REVENUE (2)		\$82,707.3	\$99,818.3	\$102,802.7		
State Operations		82,707.3	99,818.3	102,802.7		
TOTALS-ANNUAL		82,707.3	99,818.3	102,802.7		
State Operations		82,707.3	99,818.3	102,802.7		

(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	ADJUSTED	AGENCY REQUEST		GOVERNOR'S	
	FY02	BASE FY03	FY04	FY05	RECOMMENDATION FY04	FY05
GENERAL PURPOSE REVENUE	\$981,627.2	\$1,039,721.2	\$1,075,632.5	\$1,082,547.7		
State Operations	970,524.0	1,028,127.3	1,063,305.8	1,069,522.4		
Local Assistance	144.5					
Aids to Ind. & Org.	10,958.7	11,593.9	12,326.7	13,025.3		
FEDERAL REVENUE (1)	690,268.7	714,355.2	715,073.2	715,073.2		
State Operations	474,042.9	494,263.7	494,981.7	494,981.7		
Aids to Ind. & Org.	216,225.8	220,091.5	220,091.5	220,091.5		
PROGRAM REVENUE (2)	1,518,282.9	1,618,929.8	1,738,550.1	1,797,520.5		
State Operations	1,514,737.9	1,613,345.7	1,734,611.9	1,793,582.3		
Aids to Ind. & Org.	3,545.0	5,584.1	3,938.2	3,938.2		
SEGREGATED REVENUE (3)	1,660.4	25,806.2	27,508.5	29,240.9		
State Operations	1,400.4	25,326.2	26,928.5	28,660.9		
Local Assistance	260.0	480.0	580.0	580.0		
TOTALS-ANNUAL	3,191,839.2	3,398,812.4	3,556,764.3	3,624,382.3		
State Operations	2,960,705.2	3,161,062.9	3,319,827.9	3,386,747.3		
Local Assistance	404.5	480.0	580.0	580.0		
Aids to Ind. & Org.	230,729.5	237,269.5	236,356.4	237,055.0		

(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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$2,207.7	\$2,073.7	\$3,175.1	\$3,113.0		
State Operations	2,154.7	2,073.7	3,175.1	3,113.0		
Aids to Ind. & Org.	53.0					
FEDERAL REVENUE (1)	858.7	948.8	1,086.9	1,086.9		
State Operations	526.0	429.1	567.2	567.2		
Aids to Ind. & Org.	332.7	519.7	519.7	519.7		
PROGRAM REVENUE (2)	44,021.5	47,071.1	48,483.9	55,631.8		
State Operations	44,016.5	47,056.1	48,468.9	55,556.5		
Aids to Ind. & Org.	5.0	15.0	15.0	75.3		
SEGREGATED REVENUE (3)	213,706.2	118,390.3	119,068.6	119,299.0		
State Operations	198,702.3	95,336.4	95,021.7	95,145.3		
Local Assistance	889.5	741.5	741.5	741.5		
Aids to Ind. & Org.	14,114.4	22,312.4	23,305.4	23,412.2		
TOTALS-ANNUAL	260,794.1	168,483.9	171,814.5	179,130.7		
State Operations	245,399.5	144,895.3	147,232.9	154,382.0		
Local Assistance	889.5	741.5	741.5	741.5		
Aids to Ind. & Org.	14,505.1	22,847.1	23,840.1	24,007.2		

(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

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

	ACTUAL FY02	ADJUSTED BASE FY03	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY04	FY05	FY04	FY05
GENERAL PURPOSE REVENUE	\$145,036.4	\$140,077.8	\$155,485.3	\$168,104.3		
State Operations	3,566.5	3,297.2	3,562.2	3,562.2		
Local Assistance	141,469.9	136,780.6	151,923.1	164,542.1		
FEDERAL REVENUE (1)	30,483.5	30,995.0	31,036.4	31,036.4		
State Operations	2,549.2	3,520.7	3,562.1	3,562.1		
Local Assistance	27,303.9	26,674.3	26,674.3	26,674.3		
Aids to Ind. & Org.	630.4	800.0	800.0	800.0		
PROGRAM REVENUE (2)	2,623.0	6,211.6	4,522.2	4,522.2		
State Operations	676.6	1,650.7	1,661.3	1,661.3		
Local Assistance	1,922.8	4,530.7	2,830.7	2,830.7		
Aids to Ind. & Org.	23.6	30.2	30.2	30.2		
TOTALS-ANNUAL	178,142.9	177,284.4	191,043.9	203,662.9		
State Operations	6,792.3	8,468.6	8,785.6	8,785.6		
Local Assistance	170,696.6	167,985.6	181,428.1	194,047.1		
Aids to Ind. & Org.	654.0	830.2	830.2	830.2		

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

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

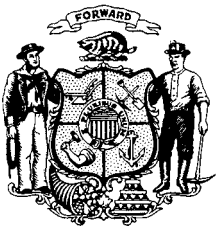
Workforce Development, Department of
Table 1
Department Budget Summary by Funding Source (in thousands of dollars)

	ACTUAL FY02	ADJUSTED		GOVERNOR'S RECOMMENDATION	
		BASE FY03	AGENCY REQUEST FY04	FY05	FY04
GENERAL PURPOSE REVENUE	\$210,587.4	\$193,766.5	\$188,700.7	\$188,700.7	
State Operations	33,829.0	24,759.4	24,152.8	24,152.8	
Local Assistance	1,120.3	550.1	550.1	550.1	
Aids to Ind. & Org.	175,638.1	168,457.0	163,997.8	163,997.8	
FEDERAL REVENUE (1)	974,844.1	732,252.8	697,410.5	691,078.2	
State Operations	206,901.6	205,400.4	151,104.2	152,403.6	
Local Assistance	63,818.1	36,948.8	44,071.8	44,371.8	
Aids to Ind. & Org.	704,124.4	489,903.6	502,234.5	494,302.8	
PROGRAM REVENUE (2)	203,030.2	202,340.5	195,514.8	196,410.3	
State Operations	92,996.0	152,304.0	162,182.5	163,188.0	
Local Assistance	2,508.2	2,289.2	2,227.4	2,227.4	
Aids to Ind. & Org.	107,526.0	47,747.3	31,104.9	30,994.9	
SEGREGATED REVENUE (3)	7,906.4	9,270.3	9,605.4	9,605.4	
State Operations	3,457.3	5,570.3	4,905.4	4,905.4	
Aids to Ind. & Org.	4,449.1	3,700.0	4,700.0	4,700.0	
TOTALS-ANNUAL	1,396,368.1	1,137,630.1	1,091,231.4	1,085,794.6	
State Operations	337,183.9	388,034.1	342,344.9	344,649.8	
Local Assistance	67,446.6	39,788.1	46,849.3	47,149.3	
Aids to Ind. & Org.	991,737.6	709,807.9	702,037.2	693,995.5	

(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



APPENDIX 3

AGENCY BASE BUDGET REVIEWS

BASE BUDGET REVIEW INTRODUCTION

Under s. 16.423, Wisconsin Statutes, the Department of Administration secretary 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 detail 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 first round of base budget reviews:

Agriculture, Trade and Consumer Protection	Military Affairs
Commerce	Natural Resources
Electronic Government	Public Instruction
Employee Trust Funds	Regulation and Licensing
Employment Relations	Revenue
Financial Institution	State Fair Park Board
Office of the Governor	Tourism
Justice	Veterans Affairs
Legislature	Wisconsin Technical College System
Office of the Lieutenant Governor	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 third and fourth quarters of the last three fiscal years. Each agency was directed to provide a descriptive and explanatory footnote for each numeric appropriation to explain the expenditure pattern of that particular appropriation. The footnotes 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. Fiscal year 2000-01 included an extra biweekly pay period, which increased costs for most state agencies. Total increased payroll costs were approximately \$27.0 million. Every eleven years the pay schedule includes an extra pay period to reconcile the payroll system, and this reconciliation creates a 27th pay period obligation.

Every biennium agencies generally receive additional spending authority for full-funding items and interagency rate increases for administrative functions. 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 (e.g., fiscal year 2000-01) for less than a full twelve 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.

Rate Increases. For example, in fiscal year 1999-2001, the Department of Administration reassessed rates charged for voice and data communications (BadgerNet) for state agencies. As a result of this evaluation, the department raised rates for T1 lines. Agencies affected by these increases were permitted to request the associated funding adjustment under this standard budget adjustment.

Full Funding of Lease and Directed Moves Costs. Agencies can request additional funds needed to provide the 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.

AGENCY TABLES

SUMMARY TABLE

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

1 Types of Revenues:

General Purpose Revenues (GPR) consist of state general tax revenues.

Federal Revenues (FED) consist of monies received from the federal government.

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

Segregated Revenues (SEG) consist of revenues collected for discrete, statutorily defined purposes, these revenues are separate from the general fund.

- ② The funding source for the amounts shown in the second column of the table. Amounts shown are the total expenditures by fund source for each fiscal year.
- ③ The position counts represent the number of full-time equivalent positions authorized for an agency in its adjusted base budget for each biennial period. Since the adjusted base is set in odd-numbered years the totals from fiscal year 1998-99, fiscal year 2000-01 and fiscal year 2002-03 are used to indicate the approximate number of positions authorized by fund source for each of the three fiscal years included in the base budget review.

①	② Department Budget Summary by Funding Source			③ Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
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

PROGRAMMATIC ACTIVITY TABLE

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

- ❶ The agency number as defined in ss. 20.115 to 20.875, Wisconsin Statutes.
- ❷ The fund code designating the fund from which appropriation revenues and expenditures are made. Most appropriations are part of the general fund, designated as 100, but segregated fund accounts each have a separate designated number.
- ❸ The funding source for the amounts shown in columns two through four. For each agency, rows of the table for the numeric appropriations are arrayed by funding source starting with the GPR appropriations.
- ❹ The numeric appropriation number and title.
- ❺ Expenditures are broken out by fiscal year with separate headings for the first six months (July through December) the third quarter (January through March) and the fourth quarter (April through June) of each fiscal year.
- ❻ Explanatory notes for each numeric appropriation listed above. Notes are arrayed sequentially.

123 ❶			2002 ❷			2001			2000			
Fund	APPS	Full Title' ❹	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100 ❷	GPR ❸	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	561,595.64	646,627.39
2			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
3		PR	131-Gifts and donations	9,395.74	8,075.61	6,116.67	-	-	997.90	244.25	-	392.75
4			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
5		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
6		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
7			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
			100 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
			Grand 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:

- ❶ For FY02 the department consolidated all GPR General Program Operations into 101. In FY00 and FY01, 101 was GPR Ops for administration.
- ❷ FY01 salary and fringe higher in 4th quarter and supplies higher in 4th quarter due to fluctuation in arbitration and bargaining costs..
- ❸ Gifts and Grants. For FY01 grant not received until 4th quarter.
- ❹ Test development and administration for local governments.
- ❺ Federal grant funds running out over the year so each quarter is lower.
- ❻ Employment services to other state agencies. FY02 annual payment for mainframe use paid in May.
- ❼ Publications and forms. The bulk of these costs are to produce the weekly Current Opportunities Bulletin (COB).

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. The programmatic activity tables provide additional information for certain agencies, including 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: bond and security redemption payments, 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 footnotes provide definitions for these expenditures.

The programmatic activity tables were prepared in August and early September 2002 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 2001-02.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$25,132,424.52	\$28,375,366.97	\$21,642,019.72	317.86	292.61	260.33
State Operations	21,059,646.15	20,322,699.91	19,192,371.30	317.86	292.61	260.33
Local Assistance	2,887,895.14	6,827,798.58	1,336,750.49			
Aids to Ind. & Org.	1,184,883.23	1,224,868.48	1,112,897.93			
FEDERAL REVENUE (1)	\$6,389,360.40	\$5,603,120.16	\$7,113,415.97	66.35	69.52	70.52
State Operations	6,389,360.40	5,603,120.16	7,113,415.97	66.35	69.52	70.52
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$17,986,058.28	\$16,813,693.85	\$15,627,397.05	259.67	228.97	227.40
State Operations	17,986,058.28	16,813,693.85	15,627,397.05	259.67	228.97	227.40
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)	\$11,178,676.84	\$16,140,152.35	\$12,720,366.51	67.70	73.25	91.22
State Operations	8,854,391.21	11,685,138.90	8,696,399.53	67.70	62.25	91.22
Local Assistance	180,207.65	483,394.00	365,410.00		11.00	
Aids to Ind. & Org.	2,144,077.98	3,971,619.45	3,658,556.98			
TOTALS-ANNUAL	\$60,686,520.04	\$66,932,333.33	\$57,103,199.25	711.58	664.35	649.47
State Operations	54,289,456.04	54,424,652.82	50,629,583.85	711.58	653.35	649.47
Local Assistance	3,068,102.79	7,311,192.58	1,702,160.49		11.00	
Aids to Ind. & Org.	3,328,961.21	5,196,487.93	4,771,454.91			

(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

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

OVERVIEW

Since 1999, the department has seen decreases in GPR and PR funding for state operations and increases in SEG funding. The department has also seen increases in GPR and SEG local assistance funding. Overall, changes are due to the following factors.

The 1999-2001 biennial budget changed three major department programs. The budget transferred the Veterinary Diagnostic Laboratory to the University of Wisconsin System resulting in a reduction in the department's state operations funding and positions of \$1.7 million GPR, \$2.2 million PR and 62.5 FTE positions. Part of the rural nonpoint source pollution abatement program was transferred to the department from the Department of Natural Resources with an increase of \$3.5 million GPR and \$2.7 million SEG along with 3.0 FTE SEG positions. Most of the additional funding is used for local assistance payments to support county conservation staff. The department was also provided with \$500,000 GPR annually for grants to local drainage district boards. Finally, funding for agricultural chemical cleanup program aids was reduced by \$1.7 million GPR annually. The department was also required to lapse from the agricultural chemical cleanup fund to the general fund \$1.5 million SEG in fiscal year 1999-2000 and \$500,000 SEG in fiscal year 2000-01.

In fiscal year 2000-01, the department began operating the producer security fund to provide protection for agricultural producers against default by agricultural commodity processors. The producer security fund replaces the prior system, which required processors to file security with the department. Various agricultural processor fees support the fund. The change eliminated funding of \$800,000 PR and replaced it with funding of \$3.2 million SEG.

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 \$8.8 million. Of that amount, approximately \$3.9 million is GPR, \$1.2 million is PR, \$1.0 million is FED and \$2.7 million is SEG. Of the additional fourth quarter GPR expenditures, two-thirds is for end-of-year local assistance payments for the Dane County Exposition Center and county staffing under the nonpoint source pollution abatement program. In GPR-funded state operations, the department had an average additional fourth quarter payment of \$1.3 million over the three-year period, due to late union contracts in fiscal year 1999-2000, the 27th pay period in fiscal year 2000-01 and end-of-year charges for administrative and information technology services within the department.

The \$1.2 million in average additional fourth quarter PR spending is primarily due to expenditures from continuing appropriations that receive funding from fees, gifts or grants and where received funds do not lapse at year-end. Expenditures under these appropriations are generally grant awards or services provided to the public or other state agencies as needed, including fertilizer research grants and animal health services. Additional fourth quarter spending in annual PR appropriations is mainly due to year-end redistribution of costs from GPR to PR in food regulation and weights and measures inspection. The \$1.0 million in additional fourth quarter federal spending is from a new agricultural promotion grant program established at the end of fiscal year 2001-02 and is related to the timing of other federal grant awards.

Of the \$2.7 million in average additional fourth quarter SEG spending, \$1.1 million is related to county staffing grants under the nonpoint source pollution abatement program. The remaining additional SEG spending is primarily from gypsy moth eradication and plant protection activities, which must occur in the spring due to insect life cycles.

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

115		2002			2001			2000				
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	1,775,702.31	496,788.80	929,608.89	1,485,993.57	746,648.39	1,162,029.29	1,790,831.58	602,006.99	917,104.47
2			102-Meat and poultry inspection	1,411,361.86	642,442.84	844,247.84	1,395,126.42	637,329.51	883,428.29	1,328,145.43	646,767.08	841,755.35
3			103-Warehouse keeper and grain dealer regulation	80,156.92	29,952.21	32,038.34	78,873.43	40,773.34	58,022.31	62,618.96	35,556.32	61,054.18
4			104-Automobile repair regulation	190,982.99	69,571.46	82,945.55	207,170.26	99,937.22	141,456.21	187,210.61	111,647.40	103,241.88
5			105-Trade and consumer protection	1,279,735.16	600,496.47	736,290.05	1,362,526.78	620,049.57	684,051.63	1,258,918.60	637,367.82	725,809.85
6			201-General program operations	823,143.17	365,173.64	577,540.30	962,389.82	398,754.32	573,650.86	1,652,389.73	891,195.48	977,507.48
7			202-Animal disease indemnities	-	-	-	139,135.32	-	-	75,824.35	4,963.20	60.00
8			203-Financial assistance for paratuberculosis testing	4,591.00	1,110.00	155,068.12	-	-	67,479.50	-	-	-
9			205-Principal repayment and interest	2,753.08	15,197.46	0.91	3,796.09	-	(12,652.89)	3,730.78	13,382.80	-
10			301-General program operations	925,499.91	474,006.65	581,421.97	704,642.39	335,512.41	474,596.69	692,082.04	356,458.41	394,051.03
11			302-Farm services	-	-	-	224,099.79	117,982.79	171,101.86	205,667.60	117,398.25	138,975.96
12			303-Export promotion program	10,650.00	-	-	110,754.95	57,010.61	149,235.94	-	83,312.55	170,746.60
13			401-Aid to Wisconsin livestock breeders association	40,000.00	-	-	40,000.00	-	-	40,000.00	-	-
14			402-Aids to county and district fairs	355,473.41	-	209,025.96	354,907.22	230,092.73	-	388,876.76	196,123.09	-
15			403-Farmers tuition assistance grants	150.00	1,745.90	850.00	435.20	2,250.00	750.00	-	-	5,000.00
16			404-Agricultural investment aids	154,559.20	110,560.78	55,663.56	135,635.10	94,444.28	119,605.33	267,724.68	42,335.34	109,044.98
17			405-Aids to world dairy expo, inc.	-	-	24,100.00	25,000.00	-	-	25,000.00	-	-
18			406-Exposition center grants	-	-	-	-	-	240,000.00	-	-	240,000.00
19			409-Federal dairy policy reform	-	-	-	69.00	16,425.37	2,074.63	186.20	11,703.15	23,041.48
20			701-General program operations	714,591.67	337,643.47	490,694.26	788,837.46	410,447.64	531,379.42	828,532.74	407,922.76	552,343.82
21			703-Soil and water resource management program	904,576.11	45,970.65	-	196,355.69	186,992.63	6,190,711.93	803,054.26	98,383.24	1,746,457.64
22			704-Drainage board grants	92,792.96	63,470.57	229,940.20	-	-	13,738.33	-	-	-
23			706-Agricultural chemical cleanup program; general fund	-	-	-	-	-	-	-	-	-
24			707-Principal repayment and interest, soil and water	53,870.22	138,618.28	211.38	37,669.29	992.53	95,022.82	8,022.84	22,750.57	-
25			801-General program operations; office of secretary and mgmt. services div.	1,958,803.84	921,167.57	1,290,264.84	1,471,037.58	679,777.55	946,465.13	1,379,206.93	694,475.64	787,058.01
26			802-General program operations; office of agricultural statistics	140,490.77	58,209.49	110,096.73	92,980.84	87,703.27	93,881.02	156,382.80	35,123.07	72,360.75
27			803-Data processing	-	-	-	543,815.52	197,942.27	467,020.52	548,151.43	260,237.10	295,142.46
		GPR Total		10,919,884.58	4,372,126.24	6,350,008.90	10,361,251.72	4,961,066.43	13,053,048.82	11,702,558.32	5,269,110.26	8,160,755.94
28		PR	121-Fruit and vegetable inspection	628,081.95	265,354.13	293,810.89	730,346.95	271,010.97	321,445.40	682,828.15	302,354.63	315,062.48
29			122-Grain inspection	1,303,937.96	499,227.50	611,701.00	1,456,696.38	497,425.51	676,587.56	1,577,057.78	627,094.22	627,697.13
30			125-Consumer information and education	-	9,260.11	26,109.04	-	3,100.00	800.00	-	-	45.00
31			128-Ozone-depleting refrigerants and products regulation	133,895.71	92,270.78	85,125.34	151,713.26	75,703.88	107,213.26	122,154.36	68,785.49	77,537.91
32			129-Food regulation	1,470,751.45	994,144.74	964,599.24	1,692,061.38	775,139.50	883,566.18	1,275,372.60	1,032,775.23	892,537.56
33			131-Related services	-	90.00	25,410.00	90.00	26.00	25,384.00	-	99.00	25,401.00
34			132-Sale of supplies	962.68	4,729.40	12,819.26	14,237.38	1,590.82	8,832.92	26,212.86	4,065.44	11,721.70
35			134-Weights and measures inspection	265,606.35	211,464.02	182,135.06	304,470.25	120,363.72	380,841.62	329,919.19	180,093.21	108,293.90
36			135-Dairy and vegetable security and trade practices	244,645.78	66,849.93	13,823.94	276,225.10	136,226.33	97,051.68	234,821.59	142,202.04	132,607.29
37			137-Public warehouse regulation	21,766.27	15,744.96	25,678.81	31,418.59	16,537.79	28,487.93	34,689.74	18,493.58	16,187.45
38			139-Warehouse keeper and grain dealer regulation	-	-	-	174,562.04	72,340.69	77,848.06	161,639.95	104,814.65	75,056.76
39			231-Related services	-	-	-	-	-	-	961,668.24	605,325.64	983,088.40
40			232-Sale of supplies	7,647.70	488.34	590.91	10,727.55	2,871.53	2,699.59	6,448.07	23,325.47	30.68
41			233-Mink research assessments	-	-	-	-	-	4,374.11	-	-	-
42			234-Dog licenses, rabies control and related services	43,942.98	5,082.01	(12,759.85)	57,259.38	21,263.26	23,084.16	53,235.36	28,027.89	20,916.50

DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

115		2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
43		236-Inspection, testing and enforcement	77,383.52	122,199.37	(5,575.80)	49,370.74	39,235.57	51,502.22	82,556.85	48,107.78	27,766.08
44		331-Related services	-	-	-	-	-	-	-	-	-
45		332-Grain inspection and certification	-	-	-	-	-	-	-	-	-
46		333-Marketing orders and agreements	20,310.79	23,172.80	16,093.04	30,451.45	15,788.97	19,179.23	27,319.98	20,341.29	15,930.28
47		335-Stray voltage program	135,631.00	70,343.11	95,656.01	131,410.36	65,841.78	89,245.73	116,606.07	50,609.71	57,858.37
48		336-Something special for Wisconsin promotion	5,296.34	5,099.71	6,694.64	4,249.16	1,276.37	10,550.61	1,077.84	1,706.46	6,221.53
49		337-Gifts and grants	-	-	-	14,404.87	11,613.15	14,736.23	1,480.01	4,402.59	19,683.01
50		338-Marketing services and materials	81,822.41	17,105.66	59,103.50	127,862.49	14,879.98	(23,179.33)	93,600.20	73,377.55	14,558.17
51		339-Stray voltage program; rural electric cooperatives	9,060.50	4,617.93	4,612.99	9,017.22	4,195.61	5,033.96	8,438.90	4,872.16	3,985.23
52		431-Pari-mutuel racing supplemental aid	-	-	-	-	-	-	-	-	-
53		725-Plant protection	57,504.02	33,570.51	36,637.72	57,983.00	20,584.86	40,146.65	1,553.31	54,209.28	32,623.10
54		726-Gypsy moth eradication, program revenues	-	-	-	-	-	-	25,050.56	(25,050.56)	-
55		730-Seed testing and labeling	13,471.90	5,706.11	32,505.09	8,616.03	7,526.15	22,439.12	8,049.93	9,202.09	14,519.34
56		731-Related services	26,569.27	13,977.09	90.36	40,223.96	23,493.70	11,365.51	64,874.63	10,013.86	15,616.81
57		732-Fertilizer research assessments	300.83	-	90,557.48	-	-	134,352.24	-	-	135,657.72
58		734-Agricultural impact statements	98,909.17	51,069.58	52,761.04	89,145.73	52,926.97	67,619.19	70,271.03	35,322.99	36,756.06
59		736-Liming material research funds	-	-	13,386.32	-	-	13,104.66	-	-	18,142.09
60		820-Enforcement cost recovery	-	1,000.00	2,255.00	-	-	1,000.00	589.80	78.00	(78.00)
61		821-Computer system equipment, staff and services	-	787,915.53	179,459.38	-	-	-	-	-	-
62		824-	-	-	-	-	-	-	-	-	-
63		831-Gifts and grants	184,657.64	61,016.62	425,421.31	11,438.21	2,683.27	1,177,150.20	3,448.77	811.00	8,618.60
64		832-Sale of material and supplies	8,518.43	5,825.17	(1,913.87)	4,247.79	6,637.21	(180.48)	5,680.05	3,576.92	1,489.61
65		833-Restitution	25,000.00	5,170.80	346.00	-	-	750.00	19,901.10	22,939.54	(471.26)
66		836-General laboratory related services	140,017.95	63,305.01	103,127.55	668.00	380.00	28,952.00	-	-	-
67		837-Related services	6,585.97	2,310.61	6,619.17	55,511.51	267.74	1,118.65	33,512.39	2,428.93	1,534.64
68		838-Milk standards program	-	-	-	137,240.81	55,513.70	107,026.16	163,745.01	89,589.11	88,194.75
	PR	Total	5,012,278.57	3,438,111.53	3,346,880.57	5,671,649.59	2,316,445.03	4,410,129.02	6,193,804.32	3,543,995.19	3,784,789.89
69	PRF	141-Federal funds; food safety inspection	85,587.28	57,048.54	201,691.17	47,755.69	20,327.60	163,433.55	53,142.19	39,931.22	98,000.42
70		142-Federal funds; meat safety inspection	1,426,780.36	775,315.82	889,125.51	1,477,183.58	782,165.96	990,674.68	1,466,998.65	870,612.59	714,684.34
71		144-Federal funds; trade and consumer protection division	-	-	2,380.87	-	-	3,492.48	-	279.50	3,710.52
72		241-Federal funds	76,299.30	53,252.77	41,761.53	54,086.96	45,469.95	26,168.06	37,133.32	23,292.24	29,830.73
73		341-Federal funds	11,700.42	7,766.60	21,322.13	41.60	7,500.00	14,991.37	23,250.33	10,911.09	51,681.32
74		342-Federal funds	290,664.86	57,886.69	80,849.67	96,766.15	39,746.05	87,731.83	67,264.89	42,678.84	52,006.23
75		343-Federal funds - department of education	103,574.36	39,340.11	42,758.68	71,932.61	37,656.79	51,358.93	38,096.05	45,916.27	44,249.23
76		344-	166,754.00	-	1,534,450.00	-	-	-	-	-	-
77		741-Federal funds; EPA	250,610.48	148,173.92	154,968.97	165,024.32	198,864.23	211,815.60	279,555.89	110,254.29	290,311.21
78		742-Federal funds; USDA	91,230.03	(3,939.45)	43,104.15	318,914.69	121,862.83	72,425.27	292,054.21	70,726.96	1,079,013.85
79		841-Indirect cost reimbursements	197,852.11	112,162.90	77,950.13	186,046.44	141,367.49	85,143.99	201,593.64	170,357.52	90,622.86
80		842-Federal funds	19,346.42	48,163.36	7,482.28	55,081.51	10,499.65	17,590.30	13,403.63	65,235.41	12,560.96
	PRF	Total	2,720,399.62	1,295,171.26	3,097,845.09	2,472,833.55	1,405,460.55	1,724,826.06	2,472,492.80	1,450,195.93	2,466,671.67

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115			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
81	PRS	727-Agricultural resource management services	308,804.64	96,352.61	389,806.43	152,895.63	108,844.95	169,830.09	135,759.92	43,298.81	77,079.94	
82		821-Computer system equipment, staff and services	474,504.47	(474,504.47)	-	624,658.54	293,063.90	334,200.82	828,364.35	252,848.91	340,017.85	
83		829-General laboratory services; other agencies	-	-	-	1,694.00	183.00	1,380.00	-	-	3,078.00	
84		830-State contractual services	31,804.43	22,442.02	17,810.31	(0.56)	-	-	55,755.93	7,032.29	1,053.14	
85		834-General laboratory services	1,109,339.03	594,126.97	620,638.13	1,076,158.03	536,023.77	604,777.31	946,831.22	498,402.75	517,004.49	
86		839-Central services	310,189.50	148,794.88	180,017.43	250,063.38	111,101.74	150,595.61	315,976.87	218,875.10	222,089.31	
	PRS	Total	2,234,642.07	387,212.01	1,208,272.30	2,105,469.02	1,049,217.36	1,260,783.83	2,282,688.29	1,020,457.86	1,160,322.73	
87	CLR	908-	(197,446.52)	(109,438.37)	(198,671.57)	(201,311.53)	(122,702.53)	(199,015.53)	(204,322.00)	(124,936.62)	(201,517.52)	
	CLR	Total	(197,446.52)	(109,438.37)	(198,671.57)	(201,311.53)	(122,702.53)	(199,015.53)	(204,322.00)	(124,936.62)	(201,517.52)	
	100	Total	20,689,758.32	9,383,182.67	13,804,335.29	20,409,892.35	9,609,486.84	20,249,772.20	22,447,221.73	11,158,822.62	15,371,022.71	
88	212	SEG	760-Gypsy moth eradication, conservation fund	-	-	-	373,597.97	35,082.26	526,650.16	358,931.45	113,546.52	564,011.25
89			771-Gypsy moth eradication, segregated revenues	-	-	-	28,873.86	13,496.18	102,650.59	49,531.43	29,843.33	119,137.20
90			772-Plant protection; conservation fund	479,374.36	171,768.25	662,198.67	45,094.74	22,097.29	30,597.27	-	15,097.53	19,759.28
		SEG	Total	479,374.36	171,768.25	662,198.67	447,566.57	70,675.73	659,898.02	408,462.88	158,487.38	702,907.73
	212	Total	479,374.36	171,768.25	662,198.67	447,566.57	70,675.73	659,898.02	408,462.88	158,487.38	702,907.73	
91	257	SEG	700-	-	-	-	-	-	-	-	-	
			770-Agricultural chemical cleanup reimbursement	1,135,031.61	1,509,911.55	913,613.82	965,463.23	993,411.24	2,012,744.98	917,409.86	165,487.38	1,061,180.74
		SEG	Total	1,135,031.61	1,509,911.55	913,613.82	965,463.23	993,411.24	2,012,744.98	917,409.86	165,487.38	1,061,180.74
	257	Total	1,135,031.61	1,509,911.55	913,613.82	965,463.23	993,411.24	2,012,744.98	917,409.86	165,487.38	1,061,180.74	
92	259	SEG	423-	100,000.00	-	-	-	-	-	-	-	
			700-	-	-	-	-	-	-	-	-	
93			763-Groundwater -- standards; implementation	-	155.00	22.00	333,139.77	150,796.63	315,889.68	369,777.18	163,750.30	216,843.40
94			765-General program operations; agrichemical management	2,521,136.27	934,291.48	1,783,597.18	518,464.83	220,546.64	385,747.54	532,802.70	335,765.06	210,585.64
95			766-Fertilizer, additives and commercial feed regulation	-	-	-	393,699.82	24,474.78	328,817.90	315,604.22	367,445.58	50,775.42
96			767-Pesticide regulation and admin. of agricultural chemical cleanup program	30,047.84	8,087.91	15,385.53	1,240,930.36	448,791.93	756,342.29	1,147,419.73	484,373.80	623,942.60
97			769-Chemical and container disposal	228,515.00	121,965.00	14,930.00	281,741.00	167,818.00	33,835.00	51,599.00	69,047.00	59,561.65
		SEG	Total	2,879,699.11	1,064,499.39	1,813,934.71	2,767,975.78	1,012,427.98	1,820,632.41	2,417,202.83	1,420,381.74	1,161,708.71
	259	Total	2,879,699.11	1,064,499.39	1,813,934.71	2,767,975.78	1,012,427.98	1,820,632.41	2,417,202.83	1,420,381.74	1,161,708.71	
98	272	SEG	162-Unfair sales act	80,901.94	39,739.11	69,658.95	63,824.59	28,434.89	44,453.85	57,362.53	30,762.48	30,374.26
99			163-Weights and measures; petroleum inspection fund	237,311.64	108,770.07	157,418.29	222,219.41	104,383.37	70,754.84	151,832.25	112,872.19	128,984.88
		SEG	Total	318,213.58	148,509.18	227,077.24	286,044.00	132,818.26	115,208.69	209,194.78	143,634.67	159,359.14
	272	Total	318,213.58	148,509.18	227,077.24	286,044.00	132,818.26	115,208.69	209,194.78	143,634.67	159,359.14	
100	274	SEG	761-Soil and water management; environmental fund	431,147.77	200,371.22	282,978.07	396,967.55	206,073.01	274,899.90	304,101.74	226,811.88	165,345.38
101			762-Non-point grants	-	-	-	1,697,196.85	-	2,280,148.15	-	-	1,557,000.00
		SEG	Total	431,147.77	200,371.22	282,978.07	2,094,164.40	206,073.01	2,555,048.05	304,101.74	226,811.88	1,722,345.38
	274	Total	431,147.77	200,371.22	282,978.07	2,094,164.40	206,073.01	2,555,048.05	304,101.74	226,811.88	1,722,345.38	

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115			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
102	279	SEG 165-Recyclable and nonrecyclable products regulation	-	-	-	-	-	-	-	-	-
		SEG Total	-	-	-	-	-	-	-	-	-
		279 Total	-	-	-	-	-	-	-	-	-
103	495	SEGO WE1-	841,829.35	868,509.76	-	798,796.91	701,031.49	-	551,848.56	342,726.78	58,737.34
104		WF1-	-	18,123.75	486,822.13	-	-	-	-	-	-
105		Z07-	-	1,880.00	-	-	465.00	-	-	9,304.63	12,573.04
		SEGO Total	841,829.35	888,513.51	486,822.13	798,796.91	701,496.49	-	551,848.56	352,031.41	71,310.38
		495 Total	841,829.35	888,513.51	486,822.13	798,796.91	701,496.49	-	551,848.56	352,031.41	71,310.38
106	490	SEGO AGF-	-	-	-	-	-	-	-	7,934.87	9,227.83
		SEGO Total	-	-	-	-	-	-	-	7,934.87	9,227.83
		490 Total	-	-	-	-	-	-	-	7,934.87	9,227.83
107	261	SEG 170-	143,226.11	156,907.02	181,904.85	-	-	-	-	-	-
		SEG Total	143,226.11	156,907.02	181,904.85	-	-	-	-	-	-
		261 Total	143,226.11	156,907.02	181,904.85	-	-	-	-	-	-
		Grand Total	26,918,280.21	13,523,662.79	18,372,864.78	27,769,903.24	12,726,389.55	27,413,304.35	27,255,442.38	13,633,591.95	20,259,062.62

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 charged to 101 and later split out to match percentage. Several vacancies in FY2000 and FY2002.
- 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 charged to 102 and later split out to match percentage. Very few vacancies - fully staffed with comp time paid in FY2001.
- The amounts in the schedule for general program operations and administration of warehouse keeper and grain dealers. There is just a slight overall variation in spending pattern. This is a small appropriation with low overall spending--and spending patterns of small appropriations tend to be disproportionately affected by any significant atypical spending transactions, e.g. the agency-wide factors.
- The amounts in the schedule for the enforcement of ch ATPC 132. In FY01 there were unusually high salary and fringe costs because of the extra (27th) pay period charged to the fourth quarter of that fiscal year. Appropriations 104 and 105 spending patterns were greatly affected by the agency annual IT assessment that was charged in the third quarter of FY00 and the fourth quarter of FY01.
- The amounts in the schedule for general program operations. Appropriations 104 and 105 spending patterns were greatly affected by the agency annual IT assessment that was charged in the third quarter of FY00 and the fourth quarter of FY01.
- 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). Several positions reallocated in budget process between 236 and 201.
- 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 - occasional.
- Funds used to reimburse classified herd owners for testing cattle for Johne'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 marketing services. Operating costs for the divisions and used as match to the 338 appropriation. MIATCO and USLGE reimburse the state for approved trade shows held world wide showcasing WI products. The number of trade shows authorized by those organizations reflect the amount of GPR spent as match.
- The amounts in the schedule for general program operations for marketing services. These funds are used for the Farm Center. Combined with 301.
- The amounts in the schedule for general program operations. These funds are used for International Marketing. Combined with 301.
- Upon satisfying the Section 93.31, Statutes, and Department requirements, funds appropriated under this program may be used for junior livestock shows and other educational programs. One payment a year.
- Funds paid to counties, agricultural societies, associations or boards based upon the formula set by statute. The fairs use the funds for prize payments for animals shown by youth. The Department uses data collected from each fair to make a final payment. Two payments per year.
- Funds used to help low-income farmers pay tuition for courses on farm and business management techniques, offered by technical colleges. Reimbursed as requested.
- 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 grants reimbursed as requested and reports submitted.
- 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.
- Funds of \$240,000 are given as a grant to Dane County for the expansion and ongoing cost of operating an exposition center and the cost of hosting the World Dairy Exposition if the conditions in ch 93.29 are met. One payment a year. Payment for FY 02 delayed pending out come of Budget Reform Bill.
- (Repealed) Provide assistance to organizations to seek the reform of federal milk marketing orders and other federally authored dairy pricing policies for the benefit of milk producers in the State. Eliminated for 01-03 biennium.
- 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.

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- 21 Funds used for participation in the activities of the Standard Oversight Council (gives out awards to county for staffing and to carryout SWRM program), which formulates the development and maintenance of technical standards for rural and urban soil and water conservation practices. Payments to counties based on allocation plan. These are paid upfront once per year in CY 2000 and 2001 after the contract is signed. In 2002, the process changed to reimbursement basis. First requests will be in first quarter, second requests will be in the third quarter.
- 22 Amounts in the schedule for grants to drainage boards. No moneys can be encumbered after 6/30/06. Payments made to drainage boards when requested and authorized and work is finished as per contract.
- 23 Biennially, the amounts in the schedule for reimbursement of corrective action costs under s. 94.73. Eliminated.
- 24 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. Pay per invoicing from DOA Capitol Finance.
- 25 The amounts in the schedule for general program operations. This appropriation's quarterly spending patterns were significantly affected by the agency-wide factors (e.g. 27th pay period in FY01, retroactive contract settlement payments in FY00, agency assessments including IT). Other reasons for the quarterly spending variation include: in FY2 Purchasing Agent and Legal allocation, Focus Group Charges, Workforce Development Charges, Risk Management allocation, Single audit costs, SBFO Charges.
- 26 The amounts in the schedule for general program operations within the Wisconsin Ag Statistical Section. Small appropriation whose spending patterns are disproportionately affected by one time expenditures described under the agency-wide factors. This appropriation's quarterly spending patterns were significantly affected by the agency-wide factors (e.g. 27th pay period in FY01, agency assessments including IT).
- 27 The amounts in the schedule for general program operations for information technology services. Combined with 801.
- 28 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 the harvesting, inspection and grading of fruits & vegetables.
- 29 All moneys received for the inspection and certification of grain received in or shipped from the port of Milwaukee, the port of Superior or other locations in WI and to carry out the purposes for which those moneys are received. Cyclical activity in the processing of grain on ships in the Great Lakes and Mississippi River as well as those on trucks and rail cars.
- 30 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. Funding based on court fees and fines, assessed and collected. Don't spend until we know what the revenues will be.
- 31 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. This appropriation's spending patterns were greatly affected by the agency annual IT assessment that was charged in the third quarter of FY00 and the fourth quarter of FY01.
- 32 The amounts in the schedule for conducting food safety inspection activities and regulation of food. All expenses (gpr & pr) for Food Safety charged to 101 and later split out to match percentage. Several vacancies in FY2000 and FY2002.
- 33 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.
- 34 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. Move expenses annually - printing and publications.
- 35 The amounts in the schedule for weights and measures inspection, testing and enforcement. In FY01 there were large salary expenditure corrections in the fourth quarter for employees whose salary had been incorrectly charged to other fund sources. Also there were large equipment replacement purchases in that quarter.
- 36 The amounts in the schedule for the regulation of dairy trade practices. Mid-way through FY02 most of this appropriation's positions and spending needs were transferred to SEG Fund 261 - appr 170.
- 37 The amounts in the schedule for the administration, enforcement, and licensing of public storage warehouses as described in ch 99. There was a vacant position for much of the first half of FY00 and much of the first half of FY01.
- 38 (Repealed in 01-03) Funds received from the warehouse keeper license and inspection fees and surcharges under s. 127.02 (3) and from the grain dealer license fees and surcharges under s. 127.03 (3) for the administration and enforcement of the warehouse keepers and grain dealers security act program under ch. 127. As of the beginning of FY02, this entire appropriation was transferred to Fund 261 - appr 170. There was approximately \$24,000 in equipment purchased in the second half of FY01.
- 39 All moneys received from fees related to animal health services. WVDL moved to UW Board of Regents. Move expenses annually - printing and publications.
- 40 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. Cattle & feeder pig tag purchases and sales.
- 41 (Repealed) For the purpose of promoting research in the breeding and raising of domestic mink. Repealed in the 2001 WI Act 16.
- 42 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 may be initially charged to Approp 234 or its program companion accounts and then later transferred between the companion accounts. The timing of the expenditures and expenditure transfers are made do not always divide evenly into state fiscal years quarters.
- 43 Funds to be used for animal health inspection and testing and for enforcement of animal health laws. Several positions reallocated in budget process between 236 and 201.
- 44 See appr 121. Transferred to Appr 121.
- 45 See appr 122. Transferred to Appr 122.
- 46 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.
- 47 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. There has not been any consistent annual spending pattern in this appropriation, but to the extent that there are variations between quarters it is attributable to the timing of expenditure charging and transfers between companion program accounts.
- 48 The amounts in the schedule for the advertising and promotion of the something special from Wisconsin slogan, mark and logo. Expenditures may be initially charged to Approp 336 or its program companion accounts and then later transferred between the companion accounts. The timing of the expenditures and expenditure transfers do not always divide evenly into state fiscal years quarters.
- 49 Funds disbursed under this appropriation are used to carry out the purpose for which they were made. Examples of payments include payments to non-governmental social service agencies and mental health organizations. Moved to appr 831 in FY 02.
- 50 Funds used for the publication of informational materials and the provision of services related to marketing. Costs/revenues adjusted for USLGE & MIATCO activities as completed, billed and revenues received. Expenditures may be initially charged to Approp 338 or its program companion accounts and then later transferred between the companion accounts. The trade shows and other marketing projects for which these expenditures and expenditure transfers are made do not always cleanly divide into state fiscal year periods.
- 51 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. There has been minimal quarterly spending variation. .40 Program Assistant only.
- 52 All moneys transferred from the appropriation account under s. 20.505 (8) (g) 1., to provide state aids to counties and agricultural societies, associations or boards and to incorporated dairy or livestock associations. Eliminated.
- 53 Funds used for plant protection, including Christmas trees, nursery regulation and the detection and control of plant pests. Turnover.

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- 54 (Repealed) All moneys received from surcharges under s. 94.10 (3) for gypsy moth eradication. Moved to appr 725 in FY 00.
- 55 Funds used for seed testing and labeling activities. Seed samples processed and paid during fourth quarter.
- 56 Funds used for the publication of informational materials and the conduct of services related to agricultural resource management. Turnover and not as much revenue collected.
- 57 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.
- 58 Funds received from the preparation of agricultural impact statements and used for general program operations. Nothing unusual.
- 59 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.
- 60 Funds received pursuant to a court order as reimbursement of enforcement costs or as part of a settlement agreement or deferred prosecution agreement that includes amounts for enforcement costs. Offset costs for court related activities such as lab tests witness fees as authorized in court order - occasional.
- 61 Funds used for the costs of computer system equipment, staff and services. See duplicate record for 821 under PR-S.
- 62 Funds used for establishing and maintaining the states nonsolicitation directory. No Call Program - to begin FY 03.
- 63 Funds disbursed under this appropriation are used to carry out the purpose for which they were made. Examples of payments include payments to non-governmental social service agencies and mental health organizations. 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 paid in the fourth quarter. Funds received from the Slow the Spread foundation.
- 64 Funds used for the preparation of material and the purchase of supplies. This appropriation has just one employee who performs multiple tasks including tasks associated with appropriation 821--so staff costs may be transferred between accounts to conform with work performed. The timing of the transfers may not always divide cleanly into state fiscal years.
- 65 Funds are received and paid by the department as court-ordered restitution to victims. Revenues paid as ordered by court settlement - occasional.
- 66 Funds used for the performance of general laboratory services and for the milk standards program to calibrate or verify milk component testing instruments. In FY02, the 838 program added to the general related services for BLS. Occasional work performed for non-state agencies.
- 67 Funds to be used for central administrative services. Publication costs for Ag States or occasional surveys.
- 68 Funds used for the milk standards program to calibrate or verify milk component testing instruments. Moved to appr 836 in FY 02. This appropriation's quarterly spending patterns were affected by the agency-wide factors (27th pay period in FY01, department IT and other assessments in FY00 and FY01.
- 69 Federal funds for food inspection/food regulation/state operations. The schedules and work plans not received from feds until the second half of the fiscal year. That's when the expenses are put into the accounts.
- 70 Federal funds for meat & poultry inspection. All expenses (gpr & fed) for Meat Inspection charged to 102 and later split out to match percentage. Very few vacancies - fully staffed with comp time paid in FY2001.
- 71 Federal funds for inspections authorized by the Consumer Product Safety Commission. Expenditures for annual training.
- 72 Not any consistent spending pattern. Affected by the agency-wide factors.
- 73 Received as authorized by the governor for the purposes of the program. The number of federal grants in this appropriation varies from year to year. Furthermore, the grant periods vary widely--most of them do not follow the normal federal fiscal year.
- 74 Federal/State program to provide dispute resolution services to farmers with problems involving credit/debtor issues, contracts, landlord/tenant issues, non-farm neighbors, conflict within farm families, etc. Funds are used to pay them for various costs associated with participation in the program. This appropriation is used mainly for the Farm Mediation Grant. Spending levels and spending patterns vary between years and quarters depending on the numbers of farmers who request program services.
- 75 This appropriation is used for the Client Assistance Program federal grant. Spending levels vary depending on the level of need by disabled clients requesting services.
- 76 New appropriation in FY02 for subgranting federal funds for grants to promote agriculture. The FY02 spending pattern was determined by the agency's need to evaluate applications and award subgrants for projects.
- 77 Entire EPA grant usually not approved until late in the third quarter. Discretionary portions of the award not spent until then.
- 78 Gypsy moth portion moved from 742 to 831. More costs during spray season; grant amounts vary considerably from year to year.
- 79 Affected by the agency-wide factors including the once a year department IT assessment and the annual DOA SBFO assessment. This account carries costs until verification of program accounts ability to pay.
- 80 Managed with federal (non state) staff. Adjustments are made at federal-state fiscal year end.
- 81 Funds used to initiate, educate, promote, write and implement the nutrient management practices on Wisconsin farms. Revenues transferred to DATCP from DNR - revenues for 319 grant as well as nutrient management grants. 319 money from DNR increased in 2002. Cost share agreements and nutrient management plans paid as work done, deliverables received and approved. Most processed during fourth quarter. Money from DNR for gypsy moth program paid during spray season - most in fourth quarter.
- 82 Funds used for the costs of computer system equipment, staff and services. No consistent spending pattern. Any variability can be attributed to the timing of expenditures for IT maintenance contracts, and IT hardware/software needs.
- 83 Occasional work BLS performs for other state agencies.
- 84 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. Work performed for other state agencies - occasional.
- 85 (Biennial) Funds for the costs of the services performed by the department's central laboratory. Only slight variation in the quarterly spending patterns.
- 86 Funds used for the specific services performed centrally. Department wide costs paid and redistributed to users - postage, paper, fleet, etc.
- 87 Indirect cost clearing account.
- 88 Combined with 772.
- 89 Combined with 772.
- 90 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.
- 91 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. CY2001 had a deadline for all past work done that was greater than 3 years and had to be submitted for payment. This one time deadline set by stat 94.73. Because of this, the fourth quarter costs in CY2001 were much higher than normal.
- 92 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. Ag in the Classroom. New in FY 02 - one payment.
- 93 Moved to 765.

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- 94 The purpose of the research grants is to collect and analyze data for the Ag-Chem bureau, to explore cost-effective alternatives for removal of toxic chemicals and use of pesticide, processes for preventing pesticide spills, etc. Can fluctuate when quarterly bills are processed (pesticide research, BLS, chargebacks). This appropriation is used to match EPA grants from 741. Grants have been approved and transfers completed usually during quarters 3 and 4.
- 95 The purpose of the research grants is to collect and analyze data for the Ag-Chem bureau, to explore cost-effective alternatives for removal of toxic chemicals and use of pesticide, processes for preventing pesticide spills, etc. Moved to 765.
- 96 The purpose of the research grants is to collect and analyze data for the Ag-Chem bureau, to explore cost-effective alternatives for removal of toxic chemicals and use of pesticide, processes for preventing pesticide spills, etc. Moved to 765.
- 97 The amounts in the schedule for chemical and container collection grants. Clean sweep grants to counties and permanent sites. Reimbursed as requests received and authorized.
- 98 Funds used for the administration and enforcement of the unfair sales act. Not any consistent spending pattern. Affected by the agency-wide factors (e.g. department IT and other assessments).
- 99 Funds used for weights and measures inspection, testing and enforcement of petroleum and gas delivery systems. Not any consistent spending pattern. Affected by the agency-wide factors (e.g. department IT and other assessments).
- 100 The amounts in the schedule for administration of the soil and water resource management program under s. 92.14. Can fluctuate when chargebacks are processed and LTEs work.
- 101 Funds used to provide counties and other entities to carryout the SWRM activities and non-point programs for participation in the activities of the Standard Oversight Council (SOC). The SOC formulates the development and maintenance of technical standards for rural and urban soil and water conservation practices. Staffing grants to counties based on allocation plan. Paid once a year. In 2002, process changed to reimbursement basis. First requests will be in first quarter and second requests will be in the third quarter.
- 102 Funds used for the implementation and enforcement of recyclable regulation. Now in Fund 100 - GPR.
- 103 Soil & Water Program. Payments are processed after the extensions are approved and grant contracts signed and work certified by county. These payments for either CY of FY fall into the first and third quarters.
- 104 Crep Program. Program just began and database for payments was still under construction until the end of the third quarter. Payments are done when all documents are received and approved.
- 105 Remodeling at WAHL & BLS. Payments as billed from DOA Capitol Finance.
- 106 Remodeling at WAHL & BLS. Payments as billed from DOA Capitol Finance.
- 107 Funds to administer dairy, grain and vegetable producer security programs. New fund with monies moved from fund 100, apprs 135 and 139.

DEPARTMENT OF COMMERCE

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$23,373,399.05	\$20,633,202.90	\$17,453,860.31	85.85	80.40	73.00
State Operations	7,392,683.54	7,770,009.20	7,164,744.99	85.85	80.40	73.00
Local Assistance			3,479,773.70			
Aids to Ind. & Org.	15,980,715.51	12,863,193.70	6,809,341.62			
FEDERAL REVENUE (1)	\$41,134,151.52	\$35,017,669.39	\$38,324,908.55	33.20	29.60	48.50
State Operations	1,882,240.90	2,454,909.66	2,649,885.76	33.20	29.60	48.50
Local Assistance	39,116,635.02	32,441,049.63	35,582,010.69			
Aids to Ind. & Org.	135,275.60	121,710.10	93,012.10			
PROGRAM REVENUE (2)	\$30,135,672.46	\$29,285,842.45	\$35,688,618.71	244.75	276.25	262.45
State Operations	21,086,297.13	22,735,308.08	21,106,313.83	244.75	275.25	262.45
Local Assistance	8,226,299.02	2,324.23	8,887,457.97			
Aids to Ind. & Org.	823,076.31	6,548,210.14	5,694,846.91		1.00	
SEGREGATED REVENUE (3)	\$306,896,480.77	\$141,694,247.65	\$116,651,657.02	95.20	98.30	99.30
State Operations	7,633,950.87	8,600,931.24	9,331,778.53	95.20	98.30	99.30
Local Assistance						
Aids to Ind. & Org.	299,262,529.90	133,093,316.41	107,319,878.49			
TOTALS-ANNUAL	\$401,539,703.80	\$226,630,962.39	\$208,119,044.59	459.00	484.55	483.25
State Operations	37,995,172.44	41,561,158.18	40,252,723.11	459.00	483.55	483.25
Local Assistance	47,342,934.04	32,443,373.86	47,949,242.36			
Aids to Ind. & Org.	316,201,597.32	152,626,430.35	119,917,079.12		1.00	

(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

DEPARTMENT OF COMMERCE

OVERVIEW

In 1999 Wisconsin Act 9, the department was given responsibility for several new grant programs. First, the gaming economic development and economic diversification grant and loan programs, funded with tribal gaming revenues, were created to provide financial assistance to businesses located in counties affected by Native American gaming operations. Second, the Business Employees' Skills Training program was established to award tuition reimbursement grants to small business employees upgrading their skills. Two programs previously funded with GPR were converted to tribal gaming program revenue, the Physician Loan Assistance Program and the Native American technical assistance and economic development program. In addition, the department's Safety and Building Division acquired new responsibilities under Act 9. The legislation required all new one- and two-family dwellings to be inspected for compliance with the Uniform Dwelling Code and in cases where a municipality failed to implement an inspection program, the department was mandated to do so. The Safety and Buildings Division also added 6.5 FTE PR positions.

Act 9 transferred the regulation of manufactured homes from the Departments of Transportation and Administration to the department. Regulation responsibilities include licensing and regulation of mobile home parks and dealers, as well as registration and titling of manufactured homes. The department had previously regulated the manufacture of manufactured homes and performed manufactured home inspections. In 2001 Wisconsin Act 16, authority for mobile home park water and sewer regulation was transferred from the Public Service Commission to the department, requiring that the manufactured home park permit fee cover the cost of the regulation of water and sewer service to such parks beginning in fiscal year 2002-03.

Under Act 16, the department's Division of Community Development added technology and agricultural zones to its development zone programs. The technology development zone program certifies eight zones statewide where new or expanding high-technology businesses are eligible for tax credits. One agricultural development zone was similarly created. Act 16 also expanded the Physician Loan Assistance Program to include dentists and dental hygienists. The program offers loan repayment assistance to providers who agree to practice in underserved rural and central city areas. Funding for 12.0 FTE PR positions under the Petroleum Environmental Cleanup Fund Award program was converted to federal grant funds.

ANALYSIS

In addition to spending pattern irregularities noted in the program activities table, Act 16 created a separate PR-S appropriation to provide \$500,000 in tribal gaming revenue to the manufacturing extension grant program, which offers assistance to technology-based nonprofit organizations. Grants were formerly made out of Wisconsin development fund loan repayment funds. Another PR-S appropriation was established for funds transferred from other agencies for the Tech Star initiative, which awards grants to academic institutions in southeastern Wisconsin for research on emerging technologies promoting industrial and economic development. In fiscal year 2000-01, the fire dues program aids payments to localities were delayed and pushed into the next year. Finally, the Business Development Initiative program, designed to create employment opportunities for persons with severe disabilities, was eliminated in 2001 Wisconsin Act 109. The program was funded with both a GPR and a PR repayments appropriation.

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Fund	APPS	'Full Title'	2002			2001			2000			
			First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	2,805,846.40	1,063,490.29	1,172,279.09	3,052,024.34	1,105,669.42	1,330,178.50	3,037,776.31	1,010,396.95	1,156,509.07
2			102-Economic development promotion, plans and	31,038.02	6,371.95	22,131.34	45,416.95	25,195.27	49,686.57	19,907.57	17,381.00	60,671.22
3			103-Wisconsin development fund; grants, loans, f	1,860,203.16	710,576.67	2,166,418.22	3,262,927.51	1,467,639.32	1,277,133.78	4,004,014.80	1,508,670.70	4,395,843.98
4			104-High-technology business development corp	-	-	-	-	50,000.00	200,000.00	-	-	-
5			106-Aid to Forward Wisconsin, inc.	500,000.00	-	-	500,000.00	-	-	-	500,000.00	-
6			108-Minority business projects; grants and loans	69,173.68	68,437.00	30,000.00	199,898.25	108,106.00	11,120.68	85,749.25	195,105.00	212,382.34
7			109-Community-based economic development pr	359,333.83	118,003.66	164,200.84	346,508.13	281,220.24	248,981.82	261,683.50	160,200.23	150,954.27
8			110-Main street program	190,074.47	98,325.46	173,670.16	149,377.30	101,355.05	159,305.90	133,590.17	94,566.52	149,445.61
9			112-Physician and hlth. care provider loan assist.	-	-	-	11,585.17	6,770.88	-	181,227.54	160,973.71	81,052.08
10			114-Rural economic development program	247,471.25	122,047.57	87,315.50	301,114.35	228,504.45	244,876.55	118,508.50	56,349.75	64,787.75
11			115-Technology-based economic development	101,489.93	50,531.53	49,150.24	105,803.48	47,526.89	56,564.30	93,690.77	38,562.47	52,816.46
12			119-Hazardous pollution prevention; contract	-	-	-	-	-	-	18,744.01	-	-
13			126-American Indian economic development; tec	-	-	-	-	-	-	12,500.00	(12,500.00)	-
14			171-Business development initiative	11,813.33	4,405.00	5,577.71	16,652.08	26,948.11	44,693.24	38,823.75	24,910.99	13,502.91
15			173-American Indian economic development; liais	-	-	-	-	-	-	6,917.00	(6,491.00)	-
16			180-Brownfields grant program; general purpose	70,881.90	190,957.08	22,525.22	258,298.74	10,641.93	173,885.47	103,529.97	364,619.46	78,593.02
17			302-Private sewage system replacement and reh.	3,378,915.50	85,637.26	15,220.94	3,404,364.00	36,808.00	144,515.00	3,115,963.00	75,134.00	8,965.00
18			401-General program operations	684,140.41	266,924.66	449,281.04	797,628.64	362,000.91	382,275.68	789,647.26	339,296.51	398,425.65
			GPR Total	10,310,381.88	2,785,708.13	4,357,770.30	12,451,598.94	3,858,386.47	4,323,217.49	12,022,273.40	4,527,176.29	6,823,949.36
19		PR	118-Certified capital companies	-	-	-	-	2,099.29	10,009.87	-	766.82	1,262.60
20			129-Business development initiative loan repaym	318.00	1,819.00	37,885.00	-	-	-	-	-	-
21			130-Wisconsin development fund, repayments	849,057.24	818,723.90	264,398.21	750,000.00	402,505.66	1,221,127.47	-	(500,000.00)	-
22			132-Gifts, grants and proceeds	173,296.79	105,024.95	65,832.72	150,625.97	60,015.85	39,344.41	116,726.07	67,661.39	54,757.19
23			134-Minority business projects; repayments	34,838.00	(23,874.00)	111,424.00	3,912.88	-	144,674.52	151,647.50	75,579.12	33,373.38
24			135-Wisconsin development fund, administration	17,924.34	(5,725.90)	76.64	19,366.37	208.00	-	30,808.03	14,088.55	14,605.82
25			137-Rural economic development loan repaymen	131,852.50	14,486.94	29,372.75	4,062.00	-	75,754.40	57,527.26	27,923.99	5,807.00
26			138-Mining economic development grants and loa	-	-	-	-	-	-	-	-	-
27			160-Recycling market development; repayments	49,250.00	459,319.37	240,808.88	568,750.00	83,997.71	233,226.00	-	18,800.00	37,500.00
28			177-	-	-	-	-	-	-	3,800.00	-	-
29			321-Safety and buildings operations	7,382,969.73	3,539,898.31	4,199,594.52	8,260,978.10	3,956,017.23	4,749,312.98	7,918,863.91	3,661,807.79	4,314,035.71
30			323-Auxiliary services	29,672.72	33,588.71	1,946.62	16,080.12	29,929.19	57,253.71	7,202.46	23,606.31	21,192.94
31			325-Fire dues distribution	8,880,329.27	611.34	6,517.36	2,324.23	-	-	2,206.69	2,289.32	8,221,803.01
32			326-Fire prevention and fire dues administration	229,870.65	113,505.66	112,312.63	311,033.95	140,391.33	171,784.85	270,323.19	169,522.77	182,272.91
33			431-Gifts, grants and proceeds	74,420.70	34,778.53	20,778.07	78,613.94	39,184.23	26,083.30	80,533.77	27,882.26	21,635.44
			PR Total	17,853,799.94	5,092,156.81	5,090,947.40	10,165,747.56	4,714,348.49	6,728,571.51	8,635,838.88	3,593,728.32	12,908,246.00
34		PRF	141-Federal aid, state operations	644,415.79	407,393.04	503,204.61	751,143.39	341,347.20	526,246.09	710,154.48	348,204.20	362,054.27
35			151-Federal aid, local assistance	17,744,187.03	10,224,355.82	7,613,467.84	18,197,890.04	5,739,274.10	8,503,885.49	20,126,086.99	10,293,439.04	8,697,108.99
36			152-Federal aid, individuals and organizations	22,640.00	70,372.10	-	19,917.00	88,914.10	12,879.00	52,760.10	47,515.50	35,000.00
37			341-Federal funds	450,979.22	262,149.55	57,675.96	165,113.51	111,001.01	308,724.97	66,651.78	101,660.42	135,709.96
38			454-Indirect cost reimbursements	163,369.40	68,277.61	92,420.58	129,912.58	61,823.98	59,596.93	64,034.66	30,578.89	63,192.24
			PRF Total	19,025,591.44	11,032,548.12	8,266,768.99	19,263,976.52	6,342,360.39	9,411,332.48	21,019,688.01	10,821,398.05	9,293,065.46
39		PRS	120-Clean air act compliance assistance	84,134.64	37,631.78	47,478.77	76,093.30	41,458.31	56,699.62	50,710.42	32,352.20	55,433.99
40			121-Sale of materials or services	15,107.46	7,375.43	8,364.87	110,882.66	3,002.25	5,717.54	231,238.77	93,678.75	73,842.14
41			123-Sale of materials and services--individuals ar	-	-	-	125,618.54	(6,994.00)	(838.18)	28,008.62	93,350.00	70,105.98
42			125-American Indian economic development; liais	59,678.50	23,870.94	40,362.78	38,410.28	18,459.48	12,837.34	-	6,215.59	24,849.19
43			136-Manufacturing Extension Center Grants	-	13,650.62	486,349.38	-	-	-	-	-	-
44			139-American Indian economic development; liais	6,247.00	25,000.00	-	-	18,753.00	-	-	6,491.00	18,509.00
45			143-Funds Transferred from Other State Agencie	1,000,000.00	-	-	-	-	-	-	-	-
46			144-American Indian economic development; tec	-	45,000.00	45,000.00	-	12,500.00	12,500.00	-	25,000.00	-
47			145-Gaming economic development; negative im	431,917.90	92,871.06	1,177,907.15	791,722.53	803,233.31	128,741.54	-	5,101.98	521,614.87
48			146-Gaming economic development; diversificati	-	-	10,175.02	132.00	452,894.58	310,489.78	-	-	-
49			147-Physician & healthcare provider loan assista	106,906.11	143,567.60	90,575.28	125,637.50	175,603.90	110,205.00	-	32,481.50	110,455.11
50			381-Interagency agreements	49,938.73	35,849.69	27,195.81	548,667.54	208,006.63	21,245.81	199,444.39	105,869.88	124,298.77
51			421-Sale of materials or services	21,940.21	7,762.55	12,330.99	25,761.47	31,756.16	27,561.61	41,354.65	24,771.86	20,576.18
52			426-Administrative services	1,642,100.85	853,797.41	1,001,626.03	1,657,450.60	787,879.73	945,085.06	1,393,328.66	736,114.50	872,661.26
			PRS Total	3,417,971.40	1,286,377.08	2,947,366.08	3,500,376.42	2,546,553.35	1,630,245.12	1,944,085.51	1,161,427.26	1,892,346.49
			100 Total	50,607,744.66	20,196,790.14	20,662,852.77	45,381,699.44	17,461,648.70	22,093,366.60	43,621,885.80	20,103,729.92	30,917,607.31
53	211	SEG	360-Administration of mobile homes	40,050.03	20,522.00	26,641.81	28,345.83	27,736.43	21,852.04	-	-	-
			SEG Total	40,050.03	20,522.00	26,641.81	28,345.83	27,736.43	21,852.04	-	-	-
			211 Total	40,050.03	20,522.00	26,641.81	28,345.83	27,736.43	21,852.04	-	-	-

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143			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
54	212	SEG 172-Forestry education grant program	43,088.01	14,044.31	6,695.22	79,988.91	-	-	19,816.19	34,549.11	47,510.04
		SEG Total	43,088.01	14,044.31	6,695.22	79,988.91	-	-	19,816.19	34,549.11	47,510.04
		212 Total	43,088.01	14,044.31	6,695.22	79,988.91	-	-	19,816.19	34,549.11	47,510.04
55	219	SEG 168-Mining economic development grants and loans	-	-	-	47,000.00	-	-	34,000.00	-	119,000.00
		SEG Total	-	-	-	47,000.00	-	-	34,000.00	-	119,000.00
		219 Total	-	-	-	47,000.00	-	-	34,000.00	-	119,000.00
56	222	SEG 181-Industrial building construction loan fund	-	-	-	-	-	-	-	-	200,000.00
		SEG Total	-	-	-	-	-	-	-	-	200,000.00
		222 Total	-	-	-	-	-	-	-	-	200,000.00
57	272	SEG 166-Brownfields redevelopment activities: administrative	135,209.95	56,311.15	78,997.01	84,712.16	42,061.45	75,172.62	91,138.36	61,781.89	91,097.27
58		361-Safety and buildings operations-petroleum industry	2,726,337.01	1,223,611.32	1,983,155.21	2,669,353.19	1,328,144.66	1,535,076.20	2,644,008.87	1,019,039.20	1,338,405.07
59		362-Petroleum storage environmental remedial activities	34,638,631.46	16,512,017.80	23,849,272.57	33,646,502.21	21,124,157.25	25,909,735.63	47,113,680.28	15,769,705.13	26,335,740.85
60		363-Petroleum storage environmental remedial activities	1,374,757.18	698,062.15	898,194.51	1,086,197.78	730,979.81	884,049.73	1,044,933.92	531,749.22	670,240.91
61		369-Petroleum storage environmental remedial activities	-	30,005,179.29	3,121.02	29,646,414.74	13,766,201.15	298,872.25	-	87,150,503.93	120,243,942.55
		SEG Total	38,874,935.60	48,495,181.71	26,812,740.32	67,133,180.08	36,991,544.32	28,702,906.43	50,893,761.43	104,532,779.37	148,679,426.65
		272 Total	38,874,935.60	48,495,181.71	26,812,740.32	67,133,180.08	36,991,544.32	28,702,906.43	50,893,761.43	104,532,779.37	148,679,426.65
62	274	SEG 170-Brownfields grant program; environmental fund	592,695.06	426,905.46	1,224,079.85	2,477,317.35	2,562,045.22	2,421,015.30	94,187.00	12,728.00	850,000.00
		SEG Total	592,695.06	426,905.46	1,224,079.85	2,477,317.35	2,562,045.22	2,421,015.30	94,187.00	12,728.00	850,000.00
		274 Total	592,695.06	426,905.46	1,224,079.85	2,477,317.35	2,562,045.22	2,421,015.30	94,187.00	12,728.00	850,000.00
63	279	SEG 161-Recycling market development board; operations	41,697.86	17,699.86	10,531.48	32,692.09	21,521.53	33,035.72	109,940.26	12,076.32	19,539.58
64		162-Recycling market development board; contract	-	-	4,148.44	1,045,453.00	20,824.14	47,789.26	882,725.54	152,240.50	71,635.05
		164-	-	-	-	-	-	-	130,565.73	-	-
		SEG Total	41,697.86	17,699.86	14,679.92	1,078,145.09	42,345.67	80,824.98	1,123,231.53	164,316.82	91,174.63
		279 Total	41,697.86	17,699.86	14,679.92	1,078,145.09	42,345.67	80,824.98	1,123,231.53	164,316.82	91,174.63
		Grand Total	90,200,211.22	69,171,143.48	48,747,689.89	116,225,676.70	57,085,320.34	53,319,965.35	95,786,881.95	124,848,103.22	180,904,718.63

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 Build 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 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 annual commitment to the Marketplace convention which provides minority businesses with the opportunity to showcase their abilities and gain valuable contacts.
- 7 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.
- 8 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 5.0 FTE positions that provide technical assistance and program administration.
- 9 Old appropriation -- only active for past year grants.
- 10 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.
- 11 This appropriation provides GPR match to the Department's federal OSHA contract. The appropriation funds 2.0 FTE positions to administer the program.
- 12 Appropriation is inactive. Originally intent was to create a technology and pollution control and abatement program.
- 13 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Currently funded through program revenue.
- 14 This appropriation represents the GPR portion which is the primary source of funding the Department utilizes to help create employment opportunities for persons with severe disabilities. The program was eliminated in the Budget Reduction Bill.
- 15 Currently funded through program revenue.
- 16 This appropriation represents the GPR portion which is one 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.
- 17 Funds for Wisconsin Fund program -- replacement and rehab of private sewage systems.
- 18 General program operations for the Division of Administrative Services.
- 19 This appropriation collects program revenue as fees for participation in the state's certified capital companies program.

DEPARTMENT OF COMMERCE

- 20 This appropriation represents the PR portion which is the secondary source of funding the Department utilizes to help create employment opportunities for persons with severe disabilities. Funding results from the repayment of BDI loans to the Department. The program was eliminated in the Budget Reduction Bill.
- 21 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.
- 22 Fees received for program activities.
- 23 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 annual commitment to the Marketplace convention which provides minority businesses with the opportunity to showcase their abilities and gain valuable contacts.
- 24 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.
- 25 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.
- 26 This appropriation was exhausted in FY 99 due to the one time funding of mining grants.
- 27 This appropriation represents the PR portion which is the secondary source of funding the Department utilizes for recycling market development grants, loans, technology assistance and rebates for qualified recycling equipment. Funding results from the repayment of recycling loans to the Department.
- 28 Appropriation is now closed.
- 29 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).
- 30 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 expensed here.
- 31 Aid payments made to localities through the Wisconsin 2% Fire Dues program (Stats. 101.573).
- 32 Administration of the Wisconsin 2% Fire Dues Program (referred to under appropriation 325).
- 33 Program revenue from gifts, donations, grants, bequests and devises and all proceeds from services, conferences and sales of publications and promotional materials to carry out the purposes for which made or collected. Spending reflects revenue and cash balances.
- 34 This appropriation represents the Department's federal allotment for administering the CDBG and OSHA grant programs.
- 35 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.
- 36 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.
- 37 Federal contracts related to program 3 - regulation of industry, safety, and buildings. Spending reflects federally approved contracts.
- 38 Administrative and support expenses for the Department paid for by revenue received from federal programs the Department administers. (All salary expenses for SFY 00 - SFY 02). Spending patterns and revenue fluctuate with vacancies in the appropriation and revenue received from the Divisions (based on vacancies in the Divisions).
- 39 Funding results from a 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.
- 40 Funding results from a MOU with the Department of Workforce Development. Funding provides salary, fringe and supplies and services for .5 FTE Jobs Services Specialist who provides technical assistance to underserved sectors of Wisconsin.
- 41 Funds had been used for access to employment programs. Used as a clearinghouse account to support PR funded operations.
- 42 2.0 FTE positions are funded from this appropriation. Funds are used to provide technical and economic development assistance to Native American entrepreneurs and tribal communities.
- 43 \$500,000 annual grant for the Manufacturing Extension Center.
- 44 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Funds were originally used to provide funding for the Great Lakes Inter-Tribal Council.
- 45 Funding for Tech Star Initiative
- 46 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Funds were originally used to provide funding for the Great Lakes Inter-Tribal Council.
- 47 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.
- 48 Funding for gaming programs comes from tribal gaming revenue provided to the state under state-tribal gaming compact amendments. Funds for appropriation 146 are used to provide assistance to businesses that are affected by gaming operations. Act 16 combined appropriations 145 and 146 into a single, biennial appropriation.
- 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 Revenue is derived from agreements with other state agencies to provide particular services (e.g., Worker's Compensation investigations for DWD).
- 51 Program revenue from the department or other state agencies for providing materials and services. Spending reflects revenue and cash balances.
- 52 Administrative and support expenses for the Department paid for by revenue received from programs the Department administers. Spending fluctuates along with the revenues received from Divisions, which is based on FTE numbers.
- 53 Funding is provided by the Transportation Fund for costs associated with titling of manufactured homes. This program was transferred from DOT effective 7/1/00.
- 54 Funding provided by the forestry account of the state's conservation fund. Funds are used to provide grants to nonprofit organizations for forestry education programs.
- 55 This appropriation was exhausted in FY 99 due to the one time funding of mining grants.
- 56 Funds used for industrial building construction fund. SEG funding used to build commercial buildings in economically distressed areas to stimulate economic development.
- 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.

DEPARTMENT OF COMMERCE

- 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 Appropriation is aid payments of PECFA claims; all claims paid with revenue obligation proceeds.
- 62 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.
- 63 This appropriation represents the SEG portion which is the source of funding the Department utilizes to administer the recycling market development program. This program provides grants, loans, technology assistance and rebates for qualified recycling equipment.
- 64 This appropriation represents the SEG portion which is the source of funding the Department utilizes to provide contracts and assistance through the recycling market development program. This program provides grants, loans, technology assistance and rebates for qualified recycling equipment.

DEPARTMENT OF ELECTRONIC GOVERNMENT

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE State Operations Local Assistance Aids to Ind. & Org.						
FEDERAL REVENUE (1) State Operations Local Assistance Aids to Ind. & Org.			\$69,509.26 69,509.26			
PROGRAM REVENUE (2) State Operations Local Assistance Aids to Ind. & Org.			\$117,358,292.02 117,358,292.02			230.3 230.3
SEGREGATED REVENUE (3) State Operations Local Assistance Aids to Ind. & Org.						
TOTALS-ANNUAL State Operations Local Assistance Aids to Ind. & Org.			\$117,427,801.28 \$117,427,801.28			230.2 230.3

(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

DEPARTMENT OF ELECTRONIC GOVERNMENT

OVERVIEW

The department was created in the 2001-03 budget (2001 Wisconsin Act 16). The new department manages the state's information assets and uses technology to improve government efficiency. The department oversees the state's \$400 million annual investments in technology, including: a data network connecting 700 locations in state government and 500 schools and libraries, and a \$76 million video network that serves about 300 schools with distance education.

The department works with state and local agencies to evaluate and recommend technology solutions and provides systems analysis and applications programming services. The department also manages the state's computer utilities.

The department sets standards for agency forms, telecommunications, and information technology equipment and applications. The department is completely funded from program revenue-service funding generated by charging agencies fees for information technology services. The department also reviews and approves agency strategic plans for information technology. Agencies must have department approval in order to request funding for information technology projects.

ANALYSIS

The department receives all of its revenue from fees charged to state agencies for telecommunication and information technology services. Prior to fiscal year 2001-02, the functions of the department were part of the Department of Administration and were managed by the Division of Information Technology and the Division of Technology Management. Expenditures presented in this review for the department are for six months activity as a new agency.

DEPARTMENT OF ELECTRONIC GOVERNMENT

530			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	PR 120-IJIS - General Administration		862,365.92	454,891.53						
2		131-Printing, mail, info tech processing to agencies		63,458,329.12	22,208,014.29						
		PR Total		64,320,695.04	22,662,905.82						
3		PRF 141-Federal Aid		7,004.76	62,504.50						
		PRF Total		7,004.76	62,504.50						
4		PRS 121-Interagency Assistance, Justice Info Systems		1,164,746.70	1,079,778.30						
5		122-Justice information systems, develop, operations		695,087.16	149,725.13						
6		130-Telecommunications services, state agencies		19,697,622.61	2,989,321.32						
		136-Relay service		2,854,764.77	1,112,937.56						
		PRS Total		24,412,221.24	5,331,762.31						
		100 Total		88,739,921.04	28,057,172.63						
		Grand Total		88,739,921.04	28,057,172.63						

NOTE: Agency was created in 2001 Wisconsin Act 16 and was in existence as an agency for only six months in FY02.

DESCRIPTION AND EXPLANATION:

- 1 Justice information systems - Hardware/software install schedule depends on county budget approvals, usually higher in 3rd & 4th quarters; monthly expenses typically lag by one month in accounting system.
- 2 Mainframe, print, mail services - In late FY02, paid off master leases, purchased CPU upgrade w/cash; monthly expenses typically lag by one month in accounting system.
- 3 Justice information systems - New federal grant in FY02; this appropriation not part of DEG prior to that.
- 4 Justice information systems - Hardware/software install schedule depends on county budget approvals, usually higher in 3rd & 4th quarters; federal Byrne grant funding.
- 5 Justice information systems - Hardware/software install schedule depends on county budget approvals, usually higher in 3rd & 4th quarters; monthly expenses typically lag by one month in accounting system.
- 6 Telecommunications services - In FY02, large prepayment expenditure in 1st quarter; this appropriation part of Info-Tech before that.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$5,832,657.93	\$5,146,378.90	\$4,321,173.32		3.50	3.50
State Operations	16,274.08	191,626.22	172,015.18		3.50	3.50
Local Assistance						
Aids to Ind. & Org.	5,816,383.85	4,954,752.68	4,149,158.14			
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)	\$18,481,474.40	\$19,083,558.96	\$22,939,032.32	172.85	198.35	209.85
State Operations	18,481,474.40	19,083,558.96	22,939,032.32	172.85	198.35	209.85
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$24,314,132.33	\$24,229,937.86	\$27,260,205.64	172.85	201.85	213.35
State Operations	18,497,748.48	19,275,185.18	23,111,047.50	172.85	201.85	213.35
Local Assistance						
Aids to Ind. & Org.	5,816,383.85	4,954,752.68	4,149,158.14			

(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

DEPARTMENT OF EMPLOYEE TRUST FUNDS

OVERVIEW

The agency 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 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 in anticipation of the "baby boom" generation reaching retirement age. These projects include the design and implementation of a new benefit payment system, upgrading the call center, converting paper documents into optical storage media, and streamlining the appeals process. In addition, the agency has incurred costs associated with 1999 Wisconsin Act 11 which provided pension benefit improvements for most participants, reopened the variable trust to new participants, modified the process used for recognition of investment earnings, provided contribution credits to participating employers and changed certain actuarial assumptions.

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 been relatively consistent 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 9.5 full-time equivalent SEG positions, the implementation of Act 11 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. Quarterly general fund expenditure variations are due to the fact that the Private Employer Health Care program was initiated during fiscal year 1999-2000 and to program staff turnover that occurred during fiscal year 2001-02.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

515			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	1,811,568.88	1,029,810.69	1,307,778.57	2,175,086.42	1,232,916.42	1,546,749.84	2,540,512.66	1,447,808.14	1,823,954.25
2		101-Annuity supplements and payments	-	-	-	-	-	-	2,663.21	1,368.90	76.69
3		102-Health insurance payments for certain retired state employees	-	-	27,706.25	-	-	-	-	-	-
4		103-Contingencies	84,656.10	47,540.34	12,112.49	95,426.38	41,810.49	54,389.35	-	3,542.14	12,731.94
		201-Private employer health care coverage program; operating costs									
		GPR Total	1,896,224.98	1,077,351.03	1,347,597.31	2,270,512.80	1,274,726.91	1,601,139.19	2,543,175.87	1,452,719.18	1,836,762.88
	100	Total	1,896,224.98	1,077,351.03	1,347,597.31	2,270,512.80	1,274,726.91	1,601,139.19	2,543,175.87	1,452,719.18	1,836,762.88
5	262	SEG	17,536.13	74,063.75	528,688.62	97,473.88	61,264.70	94,494.10	559,489.26	106,298.62	107,995.10
6		161-Automated operating system	240.00	-	450.00	-	-	-	200.00	-	200.00
7		162-Benefit administration	44,080.93	13,143.37	152,109.95	106,262.87	30,753.70	131,846.40	67,491.06	66,322.68	95,348.65
8		164-Health insurance data collection and analysis contracts	7,028,741.78	5,010,025.41	4,038,727.22	6,641,488.75	5,020,892.83	3,780,456.16	6,244,065.77	4,223,885.71	3,618,751.80
9		165-Employe-funded reimbursement account plan	121,427.56	8,603.17	81,245.96	73,133.52	(61,205.37)	(35,395.86)	49,758.90	30,437.58	73,133.52
10		166-Deferred comp. admin.	840,429.58	449,333.22	886,846.71	743,255.85	334,813.50	842,300.68	-	211,289.56	506,747.89
11		167-Provision of benefits	7,290,535.80	6,484,929.05	5,803,705.28	7,899,747.10	4,481,115.09	5,185,639.53	7,399,420.74	3,640,827.22	4,741,046.69
12		175-	6,177,653.10	3,652,534.63	4,744,346.04	6,367,574.37	3,130,370.93	4,085,659.43	6,587,178.57	2,768,017.16	3,897,541.57
13		176-Administration	258,083,296.89	212,888,292.60	115,064,620.84	221,640,145.05	179,999,268.70	99,536,875.34	165,011,143.35	155,693,145.06	83,961,905.31
14		177-	33,532,994.32	29,151,407.40	14,891,201.60	26,975,593.33	23,068,656.95	12,331,996.94	18,012,478.74	18,537,593.00	9,601,089.57
15		180-	302,347.87	248,645.85	115,715.52	286,763.87	228,433.93	106,421.18	216,043.76	214,827.04	100,352.62
16		185-	287,469.43	658,720.17	1,271,217.36	1,074,075.29	285,211.25	895,494.30	731,542.67	589,923.11	976,259.52
		188-Administration									
		SEG Total	313,726,753.39	258,639,698.62	147,578,875.10	271,905,513.88	216,579,576.21	126,955,788.20	204,878,812.82	186,082,566.74	107,680,372.24
	262	Total	313,726,753.39	258,639,698.62	147,578,875.10	271,905,513.88	216,579,576.21	126,955,788.20	204,878,812.82	186,082,566.74	107,680,372.24
17	747	SEG	2,142,600.96	1,286,653.77	1,430,149.12	1,094,380.70	572,523.23	703,417.80	598,459.64	531,559.01	495,586.75
18		110-	24,478,491.07	13,373,422.12	13,423,639.84	20,667,267.26	11,786,377.37	11,856,188.49	17,274,636.26	9,456,101.15	9,910,189.18
19		111-	5,784,000.00	2,295,000.00	13,503,573.94	10,733,699.82	4,158,972.79	3,684,000.00	17,722,910.91	7,758,660.91	6,814,004.87
20		112-	10,423,661.41	3,605,804.24	7,430,141.06	9,341,674.93	4,506,348.70	4,701,340.23	9,801,915.23	4,979,548.80	4,734,309.94
21		153-	26,244.54	14,614.04	14,465.08	25,645.62	13,162.73	14,519.93	31,947.52	(7,948.32)	14,015.34
22		156-	(96,034.71)	(5,814.29)	264,869.21	(55,865.98)	(7,609.33)	(32,263.50)	(92,128.66)	(41,300.37)	(120,541.75)
23		163-	1,050,093,138.33	536,306,689.38	806,894,949.26	780,930,997.24	447,062,364.63	772,982,012.07	693,300,161.41	399,828,435.15	553,019,128.01
24		168-	8,282,552.55	2,877,213.60	3,665,037.46	5,434,654.96	2,218,332.40	3,388,490.44	4,342,482.24	1,931,934.37	2,904,461.79
25		177-	299,999.28	128,110.54	137,434.56	228,411.13	86,756.48	91,800.06	112,105.11	100,429.76	142,773.54
26		180-	7,616,891.63	3,693,587.75	2,526,649.15	7,074,971.37	3,442,323.06	5,103,298.32	6,945,049.30	3,349,266.60	3,587,377.83
27		182-	4,040,992.09	1,693,021.19	2,553,490.88	2,107,872.25	1,031,700.36	1,075,119.55	1,690,831.94	1,192,709.50	1,670,048.45
		187-									
		SEG Total	1,113,092,537.15	565,268,302.34	851,844,399.56	837,583,709.30	474,871,252.42	803,567,923.39	751,728,370.90	429,079,396.56	583,171,353.95
	747	Total	1,113,092,537.15	565,268,302.34	851,844,399.56	837,583,709.30	474,871,252.42	803,567,923.39	751,728,370.90	429,079,396.56	583,171,353.95
28	751	SEG	-	-	-	78.39	(78.39)	-	-	-	-
29		112-	160,938,075.82	238,663,826.65	80,712,394.71	194,729,888.57	163,865,631.07	145,499,194.71	149,766,934.60	109,385,160.08	141,695,926.63
		169-									
		SEG Total	160,938,075.82	238,663,826.65	80,712,394.71	194,729,966.96	163,865,552.68	145,499,194.71	149,766,934.60	109,385,160.08	141,695,926.63
	751	Total	160,938,075.82	238,663,826.65	80,712,394.71	194,729,966.96	163,865,552.68	145,499,194.71	149,766,934.60	109,385,160.08	141,695,926.63
	Grand	Total	1,589,653,591.34	1,063,649,178.64	1,081,483,266.68	1,306,489,702.94	856,591,108.22	1,077,624,045.49	1,108,917,294.19	725,999,842.56	834,384,415.70

DESCRIPTION AND EXPLANATION:

- This is a GPR sum sufficient appropriation for annuity supplements and payments. The expenditures decrease due to the reduction in the number of eligible recipients.
- This appropriation was created for a limited number of members due to a benefit expansion. This appropriation has been inactivated.
- This expenditure was for start-up cost associated with the transportation Employee Reimbursement Account program.
- These expenditures were associated with start-up costs for the Private Employer Health Plan. Costs rose as the positions were hired during 2000-2001. During 2002, the expenditures decreased as employees vacated their positions due in part to not receiving the statutory changes and funding in the 2001 Wisconsin Act 16. The position authority was retained. An \$850,000 GPR loan was provided in 2001 Wisconsin Act 109 to assist in implementing this program.
- The expenditures in the first half of 2000 were to complete the Electronic Imaging and Document Management System. The Q3 and Q4 expenditures are for development costs paid to the Department of Administration (DOA) Info Tech (Info Tech) associated with Information Technology projects. The costs for 2001 were associated with continuing development of on-going projects and the implementation of the Siebel Call Center Solution. The costs for 2002 are a continuation of the Call Center project. Q4 expenditures reflect the hiring of consultants to begin the Benefit Payments System project.
- The expenditures in this appropriation are related to payment to other parties for medial and vocational evaluations used in determinations of eligibility of benefits.

DEPARTMENT OF EMPLOYEE TRUST FUNDS

- 7 In 2000 the expenditures were for a third-party to administer the Health Insurance database, actuarial services for health insurance contract negotiations, production of the Dual Choice booklets and contract services for keying applications. The 2001 costs reflect bringing the database in-house and contracting for file reconciliation, actuarial services for health insurance contract negotiations, production of the Dual Choice booklets and contract services for keying applications. 2002 expenditures reflect actuarial services for health insurance contract negotiations, production of the Dual Choice booklets, contract services for keying applications and in Q4 awarding contracting for on-going file reconciliation and performance of a full-file compare of the database, including incorporating the Health Insurance Portability & Accountability Act (HIPPA) changes. This appropriation has only the authority to contract for services.
- 8 This appropriation is used to account for the Employee Reimbursement Accounts benefit program. The primary expenses are payments to the third party administrator, for reimbursement of benefit claims payments they have made to individuals. The January – March quarter includes both normal benefits for that quarter plus final claims to close out the previous calendar year.
- 9 This appropriation is used to account for the Deferred Compensation benefit program. The expenses are for payments to the Department of Employee Trust Funds for administrative expenses.
- 10 This appropriation was created to implement 1999 Wisconsin Act 11 which was a major benefit change to the Wisconsin Retirement System. The trend of expenditures is based on the hiring of contract programmers and 20 FTE SEG project positions to complete Phase 1 and Phase 2 of the implementation. The expenditures are based on the implementation timeline and testing of the new programs. Expenditures also reflect the processing of the delayed Statement of Benefits (SOB), printing of new forms and brochures, mailing expenses, production of the Trust Fund News related to Act 11, extra hours and overtime for staff associated with Act 11 processing, data entry charges, Department of Electronic Government (DEG) InfoTech charges and private space rental.
- 11 This appropriation is used to account for premium payments for the Group Life Insurance plan. Usually, six months of premiums are paid the first half of the year, and six in the second half. However, in 2002, only five were paid first half, and seven in the second half.
- 12 The expenditures in the first half of 2000 were for payment of the conversion vendor for the completion of the Electronic Imaging and Document Management System. The Q3 and Q4 expenditures are for contract staff, space rental and supplies and services related to beginning the implementation of the Special Investment Performance Dividend (SIPD) lawsuit. Q4 expenditures also reflect the publishing of the Trust Funds News, annual reconciliation costs and the SOB processing. The 2001 cost in Q3 and Q4 reflect the hiring of a vendor to implement the Siebel Call Center Solution, completion of the SIPD project and publishing of the Trust Funds News, annual reconciliation costs and the SOB processing. The costs for 2002 are a continuation of the Call Center project. Q4 expenditures reflect the training associated with the Benefit Payments System project, publishing of the Trust Funds News, annual reconciliation costs and the SOB processing.
- 13 This appropriation is used to account for the State portion of the Health Insurance benefit program. Increasing expenses are the result of significant annual HMO premium increases. The third quarter is higher than other quarters because of some January premiums are delayed from December until January. Additionally, year-end accruals of IBNR claims are recorded in January.
- 14 This appropriation is used to account for the Local Government portion of the Health Insurance benefit program. Increasing expenses are the result of significant annual HMO premium increases. The third quarter is higher than other quarters because of some January premiums are delayed from December until January. Additionally, year-end accruals of IBNR claims are recorded in January.
- 15 This appropriation is used to account for the Local Government portion of the Health Insurance benefit program. Increasing expenses are the result of significant annual HMO premium increases. The third quarter is higher than other quarters because of some January premiums are delayed from December until January.
- 16 The expenditures in the first half of 2000 were to complete the Electronic Imaging and Document Management System paper document conversion to optical platter. The Q3 and Q4 expenditures reflect this conversion as increased storage cost at DOA Info Tech. Q4 expenses also reflect the processing of the annual SOB and final reconciliation. In the first half of 2001, the conversion was completed. Q4 expenditures reflect the processing of the annual SOB and final reconciliation. In addition, due to performance issues the optical platter migration of records to "optical" DASD began. In 2002, Q3 and Q4 expenditures reflect holding the DEG Info Tech invoices until credit issues were resolved of the first half of 2002 and processing of the annual SOB and final reconciliation.
- 17 This appropriation is used to account for the supplemental portion of the Accumulated Sick Leave benefit program. The primary, monthly expenses for current health insurance benefits were uniform over time.
- 18 This appropriation is used to account for the regular portion of the Accumulated Sick Leave benefit program. The primary, monthly expenses, for current health insurance benefits, were uniform over time.
- 19 This appropriation is used to account for investments in the Fixed Retirement Trust Fund by the City of Milwaukee Retirement System and the Milwaukee Public Schools Retirement System. The City of Milwaukee withdrew a fixed percent of its decreasing investment balance each month, and finally took complete liquidation in May 2002.
- 20 This appropriation is used to account for the Duty Disability benefit program. The primary expenses are monthly annuities. Benefits are initially charged to a clearing account. They are subsequently allocated to this appropriation. During FY 2002, only two months of benefits were charged to the appropriation in January – March, while four months of benefits were charged from April – June.
- 21 This appropriation is used to account for the (Milwaukee) Special Death Benefit program. The primary expenses were for monthly insurance premiums.
- 22 This appropriation is used to account for corrections of employer contributions to the Wisconsin Retirement System (WRS) and accounts receivables from members who have received benefit overpayments. The expense pattern results from the random identification of benefit overpayments.
- 23 This appropriation is used to account for the Wisconsin Retirement System fixed fund. The primary expenses recorded in this appropriation are monthly annuities. Annuities are paid on the first day of the month after they are earned (i.e., paid on July 1 for the month of June). The first half of the year only includes five months of benefits (July - November). The third quarter includes three months of benefits (December - February) and the fourth quarter includes four months of benefits (March - June).
- 24 This appropriation is used to account for the State's portion of the Income Continuation Insurance benefit program. The primary expenses are payments to the third party administrator, for reimbursement of benefit claims payments they have made to individuals. Expenses are lower in the January – March quarter because of significant benefit overpayments that are identified and recovered in the months after year-end closeout.
- 25 This appropriation is used to account for local governments' portion of the Income Continuation Insurance benefit program. The primary expenses are payments to the third party administrator, for reimbursement of benefit claims payments they have made to individuals. Expenses are lower in the January – March quarter because of significant benefit overpayments that are identified and recovered in the months after year-end closeout.
- 26 This appropriation is used to account for police and firefighters' participation in the Wisconsin Retirement System. The primary expenses were monthly annuity expenses, posted uniformly over time, except during 4th quarter 2002. In this last quarter, only two months of annuity expenses posted due to a clerical error, to be corrected in FY 2003.
- 27 This appropriation is used to account for the Long Term Disability Insurance benefit program. The primary expenses are payments to the third party administrator, for reimbursement of benefit claims payments they have made to individuals.
- 28 This appropriation is used to account for investments in the Variable Retirement Trust Fund by the City of Milwaukee Retirement System and the Milwaukee Public Schools Retirement System. There were no expenditures (withdrawals by Milwaukee) during these periods.
- 29 This appropriation is used to account for the Wisconsin Retirement System variable fund. The primary expenses recorded in this appropriation are monthly annuities. Annuities are paid on the first day of the month after they are earned (i.e., paid on July 1 for the month of June). The first half of the year only includes five months of benefits (July - November). The third quarter includes three months of benefits (December - February) and the fourth quarter includes four months of benefits (March - June).

DEPARTMENT OF EMPLOYMENT RELATIONS

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$5,824,425.41	\$6,011,767.06	\$5,732,729.27	80.05	80.05	71.5
State Operations	5,824,425.41	6,011,767.06	5,732,729.27	80.05	80.05	71.5
Local Assistance						
Aids to Ind. & Org.						
FEDERAL REVENUE (1)	\$60,817.24					
State Operations	60,817.24					
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$854,698.13	\$1,305,736.80	\$1,256,124.99	6.45	5.95	6.50
State Operations	854,698.13	1,305,736.80	1,256,124.99	6.45	5.95	6.50
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$6,739,940.78	\$7,317,503.86	\$6,988,854.26	86.50	86.00	78.00
State Operations	6,739,940.78	7,317,503.86	6,988,854.26	86.50	86.00	78.00
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

DEPARTMENT OF EMPLOYMENT RELATIONS

OVERVIEW

The department provides human resources 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. During the last three years, the department has been involved in the development and implementation of a computer-based system for tracking all tasks associated with the merit selection of individuals for classified positions. Additionally, the department has been developing the Labor Management Cooperation project. This project is a joint venture with the Wisconsin State Employees Union to train managers and union representatives in the use of consensus bargaining techniques. More recently, the department has established a referral service for state employees who are at-risk of layoff due to budget and programmatic changes.

ANALYSIS

Annual general fund expenditures have remained relatively consistent over the three-year review period. Total general fund spending increased slightly from fiscal year 1999-2000 to fiscal year 2000-01 primarily reflecting general wage and benefit increases. Annual general fund spending decreased approximately 6.5 percent from fiscal year 2000-01 to fiscal year 2001-02 due to state operations budget cuts enacted by the Legislature.

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 fluctuated over the three-year period reflecting the costs associated with the implementation of the automated human resources system and the variability associated with the number of collective bargaining grievances that are adjudicated in any given year. The majority of the variability is due to the system development costs and mainframe charges associated with the implementation of the automated human resources system.

Quarter-to-quarter spending has been relatively consistent over the three-year review period. Fourth quarter general fund expenditures were each approximately 25 percent to 28 percent of annual spending. Fourth quarter program revenue expenditures were approximately 25 percent to 30 percent of annual spending. The department is billed annually for some expenses such as mainframe charges associated with the automated human resources system. The timing of such billings can cause quarter-to-quarter expense variability.

DEPARTMENT OF EMPLOYMENT RELATIONS

512			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	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	561,595.64	646,627.39
		101-General prog operations - executive and admin services									
2		102-Compensation and labor relations	-	-	-	983,125.64	422,521.57	552,927.35	971,895.54	427,209.56	488,543.41
3		103-General program operations - merit recruitment and selection	-	-	-	645,902.48	304,900.70	374,484.09	717,183.74	303,106.90	307,777.48
4		104-General program operations - affirmative action and employe services	-	-	-	159,611.77	65,938.45	81,421.34	112,386.98	48,913.76	67,599.88
		201-General program operations	-	-	-	-	-	-	-	-	-
		GPR Total	2,794,553.09	1,330,877.15	1,607,299.03	3,043,807.33	1,277,933.26	1,690,026.47	2,973,051.39	1,340,825.86	1,510,548.16
5		PR									
		131-Gifts and donations	9,395.74	8,075.61	6,116.67	-	-	997.90	244.25	-	392.75
6		133-Employe development and training services	134,621.05	74,969.35	100,038.50	157,534.69	68,087.68	94,536.98	103,662.48	57,328.35	116,759.55
		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	208,100.90	121,553.31	144,636.64	226,015.03	94,665.85	128,905.48	174,160.55	95,253.11	156,017.88
8		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
9		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
10		135-Collective bargaining grievance arbitrations	10,889.48	9,521.30	8,338.58	24,312.62	9,759.79	15,817.22	14,649.55	7,323.84	14,913.85
11		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	210,574.25	171,614.69	399,645.20	643,737.08	142,741.65	69,671.71	147,671.34	103,707.74	177,887.51
		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
		Grand 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:

- In general, costs incurred from Dec -Feb (3 months) are paid in 3rd qt. Costs incurred from March-June (4 months) are paid in 4th qt.
- For FY 02 DER consolidated all GPR General Program Operations into 101. In Fys 00 and 01, 101 was GPR Ops for administration. For all fiscal years salary is higher in 4th qt over 3rd qt because Qt 3 has pp 1-6 and Qt 4 has pp 7-14. For FY 02 total GPR salary is \$255,300 higher. For FY 02 GPR Supplies is \$49,500 higher in Qt 4 due to annual payment of DER's SHRS portion. For FY 01, 101 salary is \$70,400 higher. 101 supplies is \$101,800 due to 1) annual SHRS portion 2) hardware and software at start of DER/DOA alliance to develop OATS. For FY 00, salary and fringe were \$40,500 higher in QT 4. FY 00 supplies was \$53,900 higher in Qt 4. SHRS went operational in November 1999 and operations cost tripled every quarter. DER diverted GPR.
 - GPR Ops for Div of Comp and Labor Relations for FY's 01 and 00. All 4th quarters have 8 pay periods. All 3rd qts have 6 pps. FY 01 salary and fringe higher in 4th qt by \$129,200. FY 01 supplies higher in 4th by \$1,200 due to fluctuation in arbitration and bargaining costs. FY 00 salary and fringe higher in 4th by \$63,500. FY 00 supplies lower by \$2,200, fluctuation in arbitration and bargaining costs.
 - GPR Ops for Div of Merit Rec & Sel in FY's 01 and 00. FY 01 salary higher by \$47,200. FY 01 supplies higher by \$36,700 due to more applicant and more testing costs, shipping, printing and keying in Apr-Jun. FY 00 salary higher by \$24,500. Supplies lower than 3rd qt by \$12,800, fluctuations in applications and testing.
 - GPR Ops for Div of AA. FY 01 4th qt sal higher by \$16,900. FY 01 supplies higher by \$900 due to spring AA conferences.
 - Gifts and Grants. For FY 02 funds expended are grants from WERC and WSEU for LMC--lower in 4th qt as funds are running out. For FY 01 funds are the beginning of the WERC LMC grant not received until 4th qt. For FY 00 remaining funds from 1995 Ford Foundation grant to publicize DER innovations in human resources used as needed for printing.
 - Employee dev and training funds from courses. FY 02 extra 2 pp salary and fringe in 4th qt \$19,600--added .85 FTE re Act 16. FY 02 supplies in 4th qt \$5,400 higher than 3rd--SEO training and publications for how to take state tests in May. ALM \$5,000 higher courses in May and June.OEDT general admin down \$2,000 in 4th. FY 01 4th qt salary higher by \$13,100. FY 01 supplies higher by \$13,400 costs for Jan-Jun [6 courses] for UW Ext to present Leadership portion of sup training. FY 00 salary and fringe higher by \$5,200. Supplies higher by \$54,300 full year of UW-Ext course fees paid in 4th qt.
 - Personnel services--test development and administration--for local governments. FY 02 4th qt salary higher by \$6,400. FY 01 4th qt salary higher by \$4,500. FY 01 supplies higher by \$4,600 annual Financial Services bill paid in May and several conferences of WCCS customers held. FY 00 4th qt salary higher by \$5,100.
 - Federal grant from FMCS for LMC. Funds running out over the year so each qt is lower.
 - Employment services to other state agencies. Most costs are to operate SHRS. FY 02 annual payment to DEG for mainframe use of \$379,000 paid in May. FY 01 \$66,000 decrease in 4th qt reflects the payment of DER's GPR portion in the 4th qt. FY 00 funds expended were Master Lease funds--not other agencies--operation and reprogramming of SHRS increased each qt from November start.
 - Costs for arbitrators and court reporters paid and then collected from state agencies and unions. These vary quarter by quarter every fiscal year. Final quarters tend to be slightly higher as most arbitrators wait until the conclusion of cases to submit total costs. DER tries not to carry the obligation into the next fiscal year as the parties to the arbitration must reimburse the costs.
 - Publications and forms. The bulk of these costs are to produce the weekly Current Opportunities Bulletin (COB). Fourth qt salaries reflect 2 additional pay periods. Supplies costs variations quarter to quarter until FY 02 reflect varying numbers of positions announced and the size of the print run. In FY 02 printing and mailing costs grew steeply so DER changed printers to BSI and reduced the number of hard copies relying more heavily on electronic transmission. FY 02 4th qt supplies only down by \$1,600 due to reformatting glitches. Further reductions expected.

DEPARTMENT OF FINANCIAL INSTITUTIONS

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
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)	\$13,748,114.90	\$15,391,539.51	\$15,075,425.51	168.50	168.50	168.50
State Operations	13,748,114.90	15,391,539.51	15,075,425.51	168.50	168.50	168.50
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$13,748,114.90	\$15,391,539.51	\$15,075,425.51	168.50	168.50	168.50
State Operations	13,748,114.90	15,391,539.51	15,075,425.51	168.50	168.50	168.50
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

DEPARTMENT OF FINANCIAL INSTITUTIONS

OVERVIEW

Since its creation in fiscal year 1996-97, the department has been a significant contributor of revenue to the general fund. A transfer in the amount of \$22.7 million occurred in fiscal year 2001-02, as well as \$22.2 million in fiscal year 1999-2000 and \$21.6 million in fiscal year 2000-01. The department is required to transfer \$200,000 to the Secretary of State's Office each fiscal year.

Under 1999 Wisconsin Act 9, the department received authorization to charge the public fees for accessing or using its databases or computer systems. Act 9 also provided funds to expand the department's financial education program, enabling a larger speakers' bureau program, the printing of additional educational materials and improved education operations in its Milwaukee and Madison offices.

Under 2001 Wisconsin Act 16, the department was authorized to set business association fees through administrative rule. Modifications were also made to corporation and limited liability company filing fees. Due to major revisions to the Uniform Commercial Code (UCC), primary responsibility for processing UCC filings shifted to the department in fiscal year 2001-02. Prior to that, county governments processed about half of the UCC filings with the department processing the other half. The department was able to absorb the increase in work load with decreased staff costs by automating the filing process and moving customer services on-line. The department reduced LTE costs and eliminated almost all overtime expenditures.

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. For a clean accounting of costs, those charged to the department's general program operations appropriation but 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

144			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	PR	121-Investor education fund	9,500.00	-	-	-	2.87	9,500.00	10,330.00	-	-
2			129-Gifts, grants, settlements and publications	50,492.79	25,352.93	71,166.62	43,654.55	25,269.41	80,198.37	56,443.63	30,505.97	57,450.85
3			131-General program operations	6,612,215.18	3,134,185.71	3,483,470.20	6,528,463.72	3,275,264.44	3,709,826.21	6,218,234.29	2,967,790.64	2,938,042.14
4			231-General program operations	695,442.69	359,057.08	634,542.31	729,889.67	326,114.61	663,355.66	663,491.30	291,681.64	514,144.44
			PR Total	7,367,650.66	3,518,595.72	4,189,179.13	7,302,007.94	3,626,651.33	4,462,880.24	6,948,499.22	3,289,978.25	3,509,637.43
			100 Total	7,367,650.66	3,518,595.72	4,189,179.13	7,302,007.94	3,626,651.33	4,462,880.24	6,948,499.22	3,289,978.25	3,509,637.43
			Grand Total	7,367,650.66	3,518,595.72	4,189,179.13	7,302,007.94	3,626,651.33	4,462,880.24	6,948,499.22	3,289,978.25	3,509,637.43

DESCRIPTION AND EXPLANATION:

- 1 For securities education; funded by fees received through enforcement actions; largest annual expenditure is for the stock market game used in schools.
- 2 Funds primarily received through settlements and the sale of publications; costs directly correlate to revenue received.
- 3 Program revenue appropriation for the regulation of financial service providers, securities regulation, administration of the state's corporation and UCC programs, and the Wisc. Consumer Act.
- 4 Program revenue appropriation for the regulation of credit unions.

NOTE: Total 3rd and 4th quarter expenditures ranged from 50% - 53% of total expenditures. Cost allocations occur during the 4th quarter. Expenditures in the 3rd and 4th quarters of FY 2002 were both less than comparable quarters in fiscal year 2001.

OFFICE OF THE GOVERNOR

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$3,400,899.12	\$3,470,473.77	\$3,117,165.10	46.05	47.75	47.75
State Operations	3,373,299.12	3,442,482.77	3,090,565.10	46.05	47.75	47.75
Local Assistance						
Aids to Ind. & Org.	27,600.00	27,991.00	26,600.00			
FEDERAL REVENUE (1)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$24,069.05	\$49,450.00	\$300.00		.30	.30
State Operations		25,000.00	300.00		.30	.30
Local Assistance						
Aids to Ind. & Org.	24,069.05	24,450.00				
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$3,424,968.17	\$3,519,923.77	\$3,117,465.10	46.05	48.05	48.05
State Operations	3,373,299.12	3,467,482.77	3,090,865.10	46.05	48.05	48.05
Local Assistance						
Aids to Ind. & Org.	51,669.05	52,441.00	26,600.00			

(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

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. Expenditures have dropped from fiscal year 2000-01 to fiscal year 2001-02 reflecting state operations budget lapses as enacted by the Legislature. 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

525			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	1,292,688.01	655,552.04	828,146.22	1,559,197.03	874,987.65	637,214.51	1,490,596.07	689,155.47	832,526.59
2		101-General program operations									
3		102-Contingent fund	(2,156.49)	2,297.83	7,737.28	18,962.24	(5,099.70)	7,837.46	25,400.80	4,578.45	(9,005.70)
4		103-Membership in national associations	145,900.00	(30,000.00)	(4,500.00)	111,400.00	-	-	107,100.00	-	-
5		106-	-	-	-	-	-	-	561.38	-	-
		108-Literacy improvement aids	-	-	26,600.00	9,141.00	-	18,850.00	-	-	27,600.00
		201-General program operations	120,661.76	45,879.09	28,359.36	127,219.65	62,160.02	48,603.91	125,978.85	49,748.06	56,659.15
		GPR Total	1,557,093.28	673,728.96	886,342.86	1,825,919.92	932,047.97	712,505.88	1,749,637.10	743,481.98	907,780.04
		PR	-	-	-	-	-	-	-	-	-
		120-	-	-	-	-	-	-	-	-	-
		121-Gifts and grants; Wisconsin sesquicentennial	-	-	-	-	-	-	-	-	-
		122-Gifts and grants	-	-	300.00	-	-	-	-	-	-
		123-Assistance from the department of development	-	-	-	-	-	-	-	-	-
		126-Literacy improvement aids; program revenue	-	-	-	-	-	-	-	-	-
		PR Total	-	-	300.00	-	-	-	-	-	-
		PRS	-	-	-	-	-	25,000.00	-	-	-
		123-Assistance from the department of development	-	-	-	-	-	24,450.00	-	3,643.05	20,426.00
		126-Literacy improvement aids; program revenue	-	-	-	-	-	-	-	-	-
		PRS Total	-	-	-	-	-	49,450.00	-	3,643.05	20,426.00
		100 Total	1,557,093.28	673,728.96	886,642.86	1,825,919.92	932,047.97	761,955.88	1,749,637.10	747,125.03	928,206.04
	211	SEG	-	-	-	-	-	-	-	-	-
		160-	-	-	-	-	-	-	-	-	-
		SEG Total	-	-	-	-	-	-	-	-	-
		211 Total	-	-	-	-	-	-	-	-	-
		Grand Total	1,557,093.28	673,728.96	886,642.86	1,825,919.92	932,047.97	761,955.88	1,749,637.10	747,125.03	928,206.04

DESCRIPTION AND EXPLANATION:

- 1 General program operations for the Executive Office.
- 2 Appropriation through which expenditures related to contingent expenses including travel and miscellaneous expenses of committees created by Executive Order. Negative entries reflect expenditure reimbursements.
- 3 Used to pay Wisconsin's shares of dues into regional and national organizations. Negative entries reflect expenditure reimbursements.
- 4 Grants for literacy improvement.
- 5 General program operations for the Executive Residence.

DEPARTMENT OF JUSTICE

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$37,777,493.56	\$40,200,518.61	\$38,475,639.39	407.40	412.65	381.70
State Operations	34,456,193.56	37,379,218.61	35,753,039.39	407.40	412.65	381.70
Local Assistance	1,997,100.00	1,497,100.00	1,444,700.00			
Aids to Ind. & Org.	1,324,200.00	1,324,200.00	1,277,900.00			
FEDERAL REVENUE (1)	\$6,579,704.38	\$8,227,106.24	\$10,629,584.98	11.50	24.25	27.25
State Operations	2,504,221.00	3,590,801.42	4,523,430.34	11.50	21.25	22.75
Local Assistance	3,485,236.52	3,929,420.91	5,523,995.18		3.00	4.50
Aids to Ind. & Org.	590,246.86	706,883.91	582,159.46			
PROGRAM REVENUE (2)	\$27,114,054.60	\$27,304,228.17	\$32,381,855.15	128.25	143.75	146.15
State Operations	18,663,592.75	17,940,664.19	21,865,039.85	128.25	143.75	145.65
Local Assistance	7,961,661.85	8,974,600.32	10,121,522.30			0.50
Aids to Ind. & Org.	488,800.00	388,963.66	395,293.00			
SEGREGATED REVENUE (3)		\$247,000.00	\$287,400.00	2.75	2.75	2.75
State Operations		247,000.00	287,400.00	2.75	2.75	2.75
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$71,471,252.54	\$75,978,853.02	\$81,774,479.52	549.90	583.40	557.85
State Operations	55,624,007.31	59,157,684.22	62,428,909.58	549.90	580.40	552.85
Local Assistance	13,443,998.37	14,401,121.23	17,090,217.48		3.00	5.00
Aids to Ind. & Org.	2,403,246.86	2,420,047.57	2,255,352.46			

(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

DEPARTMENT OF JUSTICE

OVERVIEW

The department, headed by the Attorney General, has the following seven-part mission: (a) prosecute offenders; (b) defend the state's legal interest; (c) investigate drug-related and other crimes of statewide importance; (d) provide forensic analysis of evidence; (e) maintain law enforcement databases; (f) train law enforcement officers; and (g) ensure that innocent victims receive services. To achieve this mission, the department has five divisions and an office: (a) Legal Services; (b) Law Enforcement Services; (c) Criminal Investigation; (d) Narcotics Enforcement; (e) Management Services; and (f) the Office of Crime Victims Services.

The 1999-2001 biennial budget changed the position count for three of the department's divisions and the Office of Crime Victims Services. The creation of the commitment and appeals process for sexually violent persons, a review of tribal compacts, and increased efforts to combat Medical Assistance fraud led to an increase in the number of Legal Services Division prosecuting attorney positions. The department's Law Enforcement Services Division expanded its crime analysis capacities by upgrading communication lines and purchasing new DNA analysis equipment. In addition, the division added crime lab staff to fulfill new crime scene training and criminal history search responsibilities. The increase in methamphetamine trafficking led to more Narcotics Enforcement Division positions. The number of Office of Crime Victims Services positions increased to improve support to counties and municipalities.

The 2001-03 biennial budget eliminated the department's two-position Research and Information Services unit and expanded the Legal Services and Narcotics Enforcement Divisions' responsibilities without additional positions. To enhance DNA case analysis, two positions were added to the Law Enforcement Services Division.

ANALYSIS

As shown in the program activity tables, the department generally spends more in the fourth quarter than in other quarters. The causes of this pattern include payment of most expert witness case costs; Departments of Corrections and Natural Resources reimbursement claim submissions; court-ordered consumer protection settlements; county and municipal reimbursement claim submissions, e.g., county sheriffs are reimbursed in the fourth quarter; receipt of case recoveries; and receipt of grants or contract monies from the federal government, the Departments of Administration and Transportation, and the University of Wisconsin. Consequently, on average, the department's fourth quarter spending exceeded spending in other quarters by \$5.0 million.

From 2000 to 2002, most of the GPR spending is related to general program operations costs. General purpose revenue spending increased by about two percent. Most PR spending is related to law enforcement, crime victims' assistance and restitution. Program revenue spending increased by approximately 1.2 percent from fiscal year 1999-2000 to fiscal year 2001-02. Federal spending is largely for victims' assistance and state operations. Federal spending increased by an estimated 1.6 percent from fiscal year 1999-2000 to fiscal year 2001-02. Segregated funding, which is less than one percent of total departmental spending, began in fiscal year 2000-01 and increased by 50 percent in fiscal year 2001-02. The segregated funds are used for gaming enforcement.

DEPARTMENT OF JUSTICE

455			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	5,964,846.81	2,992,328.94	3,420,324.25	6,637,140.61	3,216,400.31	3,791,798.25	6,184,951.74	2,991,528.93	3,548,840.79
2		101-General program operations	650,006.56	(420,047.62)	189,135.57	210,045.93	428,694.56	139,058.37	226,256.81	201,869.00	106,182.97
3		102-Special counsel	549,509.40	260,170.53	204,662.28	603,007.24	300,486.61	47,772.15	617,199.88	317,350.05	(12,156.91)
4		104-Legal expenses	6,984,257.21	3,225,556.99	3,652,785.80	7,664,736.50	3,371,599.01	3,916,587.49	6,898,890.74	3,205,217.35	3,711,826.29
5		201-General program operations	2,068.72	15,638.68	77,323.27	16,106.52	27,934.99	56,191.20	8,264.53	3,761.21	49,564.82
6		202-Officer training reimbursement	517,959.56	253,131.44	241,309.00	514,757.12	266,127.73	360,393.97	500,964.33	244,925.46	268,269.78
7		206-Computers for transaction information for management of enforcement system	-	-	-	-	-	-	-	-	500,000.00
8		209-Weed and seed and law enforcement technology	-	-	-	-	-	-	-	-	-
9		210-Gaming law enforcement	-	-	-	-	-	-	-	166,308.99	61,878.21
10		301-General program operations	2,733,224.33	2,028,133.04	1,315,614.63	2,021,336.88	1,232,326.78	1,613,688.39	2,176,751.66	978,589.62	1,125,657.86
11		501-General program operations	414,389.55	180,252.99	300,457.46	471,955.96	234,876.05	236,195.99	427,769.51	211,547.92	233,982.02
12		502-Awards for victims of crimes	727,461.57	477,741.06	72,697.37	754,104.17	471,373.16	98,722.67	898,909.25	422,274.43	3,016.32
		503-Reimbursement for victim and witness services	-	1,444,700.00	-	-	1,497,100.00	-	-	1,497,100.00	-
		GPR Total	18,543,723.71	10,457,606.05	9,474,309.63	18,893,190.93	11,046,919.20	10,260,408.48	17,939,958.45	10,240,472.96	9,597,062.15
13		PR	32,985.54	427,229.17	1,316,787.96	153,441.26	82,574.75	247,356.71	26,722.32	1,032,373.21	239,230.63
14		121-Restitution	-	-	-	-	-	314,000.00	-	-	-
15		124-Investigations and prosecution	9,899.02	6,493.45	59,407.53	2,193.77	5,727.88	7,243.31	-	-	-
16		126-Delinquent obligation collection	-	-	-	-	-	-	19,696.33	(19,696.33)	(223.04)
17		134-Telecommunications positions	216,976.07	113,859.01	301,712.38	253,287.92	130,055.63	257,583.69	206,091.17	140,524.04	138,535.39
18		221-Crime laboratories; deoxyribonucleic acid analysis	50,106.57	22,848.60	37,244.83	54,615.93	23,289.32	30,794.75	37,117.96	17,100.68	51,281.36
19		222-Gaming law enforcement; Indian gaming	64,082.66	25,975.36	44,041.98	72,607.10	23,200.14	44,892.76	46,937.02	23,133.66	61,329.32
20		223-Gaming law enforcement; racing revenues	-	-	-	-	-	-	30,963.93	(30,963.93)	-
21		227-County-tribal programs, state operations	1,093,875.88	431,537.57	547,167.63	1,101,745.05	556,223.07	614,464.05	1,977,398.58	681,540.40	798,773.32
22		228-Terminal charges	-	-	-	-	-	-	-	-	-
23		229-Drug law enforcement and crime laboratories	-	-	-	-	-	-	-	-	-
24		230-Penalty assessment surcharge, receipts	630,362.78	1,538,469.92	2,390,805.07	752,939.87	1,128,803.61	1,699,170.15	874,335.73	1,179,446.84	1,311,414.02
25		231-Law enforcement fund, local assistance	1,007,094.70	816,167.17	1,320,963.37	991,769.30	615,492.75	1,103,490.91	1,059,544.19	631,133.05	819,126.84
26		232-Law enforcement training fund, state operations	139,926.10	94,456.31	123,664.63	193,946.88	91,628.01	92,726.31	183,371.85	82,727.67	94,386.84
27		234-Gun purchaser record checks	1,878,138.01	559,186.57	955,876.19	1,587,569.68	613,357.16	562,910.47	1,466,315.48	552,837.28	752,531.05
28		236-Criminal history searches; fingerprint identification	132,821.03	94,785.85	149,693.12	160,109.86	158,877.85	58,777.61	221,824.58	101,326.45	56,644.82
29		237-Crime laboratory equipment and supplies	52,615.84	38,569.49	59,918.87	63,055.06	64,932.47	110,247.15	34,292.68	8,730.51	123,082.96
30		321-Gifts, grants and proceeds	-	1,638,495.64	6,510.42	32,738.00	1,603,641.00	44,998.86	-	1,108,110.00	43,629.00
31		531-Crime victim and witness surcharge, sexual assault victim services	7,580.62	7,453.72	2,326,937.13	18,946.06	874.72	2,111,437.43	17,868.59	3,881.95	2,053,775.72
32		532-Crime victim and witness assistance surcharge, general services	21,712.48	9,627.38	13,960.14	27,149.71	9,094.19	10,006.10	19,894.19	11,699.61	11,906.20
33		533-Crime victim compensation services	3,140.99	6,633.37	15,352.32	4,140.00	9,933.14	1,637.87	47,648.36	6,972.27	10,978.21
		535-Victim compensation, inmate payments	-	-	-	-	-	-	-	-	-
		PR Total	5,341,318.29	5,831,788.58	9,670,043.57	5,470,255.45	5,117,705.69	7,311,738.13	6,270,022.96	5,530,877.36	6,566,402.64

DEPARTMENT OF JUSTICE

455			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
34	PRF	141-Federal aid	292,600.43	174,143.14	250,967.22	313,376.46	138,445.27	201,992.01	307,624.70	74,912.90	198,036.59
35		241-Federal aid, state operations	1,242,617.55	802,171.67	1,200,120.79	881,789.36	820,526.05	961,468.30	774,561.70	314,084.56	543,546.28
36		348-Indirect cost reimbursements	83,112.65	46,724.95	171,945.24	39,223.75	61,829.91	(58,464.85)	29,355.11	14,554.00	128,509.97
37		541-Federal aid; victim compensation	468,457.46	39,805.89	73,896.11	432,428.66	147,039.89	127,415.36	400,977.23	134,336.95	54,932.68
38		542-Federal aid; victim assistance	2,487,369.82	1,193,185.08	1,843,440.28	1,428,576.54	922,548.29	1,578,296.08	1,357,250.16	1,012,266.87	1,115,719.49
39		543-Federal aid, state operations	111,678.76	73,414.91	73,933.03	107,575.24	57,832.07	65,207.85	-	85,795.52	33,239.67
		PRF Total	4,685,836.67	2,329,445.64	3,614,302.67	3,202,970.01	2,148,221.48	2,875,914.75	2,869,768.90	1,635,950.80	2,073,984.68
40	PRS	132-Environment litigation project	201,249.38	99,411.23	125,339.39	215,566.21	87,497.54	73,414.65	174,694.74	57,171.44	182,961.82
41		133-Interagency and intra-agency assistance	326,288.48	65,660.92	304,450.60	345,755.97	44,725.75	219,018.52	323,324.88	59,495.79	221,945.33
42		220-Lottery background investigations	-	-	37,500.00	-	-	-	-	-	-
43		229-Drug law enforcement and crime laboratories	1,528,042.25	1,113,814.50	1,974,222.78	1,257,814.22	787,937.51	960,832.68	1,010,868.34	447,180.51	696,060.37
44		233-Interagency and intra-agency assistance; investigations	135,026.57	88,886.12	130,307.88	545,680.51	51,827.92	306,879.22	1,128,362.21	(239,144.30)	482,319.52
45		235-Drug enforcement intelligence operations	562,340.05	537,834.01	388,025.94	659,626.55	317,464.31	541,309.14	-	892,830.13	438,369.87
46		238-County-tribal programs, state operations	31,056.33	15,017.15	21,226.52	31,827.70	17,241.10	19,931.20	-	44,506.41	17,493.59
47		239-Interagency and intra-agency assistance; fingerprint identification	-	-	940,100.00	-	-	-	-	-	-
48		263-County-tribal programs, local assistance	-	708,400.00	-	506,495.00	201,905.00	-	-	685,900.00	22,500.00
49		536-Reimbursement to counties for providing victim and witness services	-	-	93,507.00	-	-	99,650.62	-	-	-
50		537-Interagency and intra-agency assistance	40,710.86	878,545.06	23,448.69	47,851.22	874,969.87	27,342.83	51,968.04	872,474.87	25,868.08
51		538-Victim payments, victim surcharge	52.00	-	395,241.00	-	-	388,963.66	6,357.26	100,498.57	381,944.17
52		539-Reimbursement to counties for victim-witness services	-	385,280.44	387,719.56	-	265,196.01	507,803.99	-	158,124.14	502,675.86
		PRS Total	2,824,765.92	3,892,849.43	4,821,089.36	3,610,617.38	2,648,765.01	3,145,146.51	2,695,575.47	3,079,037.56	2,972,138.61
53	CLR	940-	(30,031.20)	(61,076.85)	(117,798.91)	(25,990.57)	(46,078.45)	(90,094.80)	(18,764.86)	(20,077.26)	(53,609.56)
		CLR Total	(30,031.20)	(61,076.85)	(117,798.91)	(25,990.57)	(46,078.45)	(90,094.80)	(18,764.86)	(20,077.26)	(53,609.56)
		100 Total	31,365,613.39	22,450,612.85	27,461,946.32	31,151,043.20	20,915,532.93	23,503,113.07	29,756,560.92	20,466,261.42	21,155,978.52
54	521	SEG 261-Gaming law enforcement; lottery revenues	126,509.71	85,237.82	75,652.47	133,256.26	70,802.78	42,940.96	106,597.34	(106,597.34)	-
		SEG Total	126,509.71	85,237.82	75,652.47	133,256.26	70,802.78	42,940.96	106,597.34	(106,597.34)	-
		521 Total	126,509.71	85,237.82	75,652.47	133,256.26	70,802.78	42,940.96	106,597.34	(106,597.34)	-
55	490	SEGO BT8-	(120,500.00)	-	-	-	-	120,500.00	-	-	-
		SEGO Total	(120,500.00)	-	-	-	-	120,500.00	-	-	-
		490 Total	(120,500.00)	-	-	-	-	120,500.00	-	-	-
		Grand Total	31,371,623.10	22,535,850.67	27,537,598.79	31,284,299.46	20,986,335.71	23,666,554.03	29,863,158.26	20,359,664.08	21,155,978.52

DESCRIPTION AND EXPLANATION:

- 1 Self explanatory. Expected expenditure pattern.
- 2 Outside counsel hired under contract by Governor's Office. Timing of billings, contract revisions, etc. for 2000 and 2001; accounting change regarding bond counsel payments for 2002.
- 3 Expert witnesses and other case-related costs. Timing of case costs.
- 4 Self explanatory. Expected expenditure pattern.
- 5 Reimbursements for jail officer training. Timing of claims for training reimbursements.
- 6 TIME System infrastructure, support, etc. Expected expenditure pattern for 2000 and 2002; higher DP maintenance and repair costs in 4th quarter of 2001.
- 7 Grants to specified local law enforcement jurisdictions. Timing of grant payments for 2000; no payments, moneys lapsing for 2001 and 2002.
- 8 DCI gaming operations. Phased in, created in 1999 Act 9 for 2000; inactive appropriation for 2001 and 2002.
- 9 Self explanatory. Expected expenditure pattern for 2000 and 2002; correct previous transactions for 2001.
- 10 Self explanatory. Expected expenditure pattern for 2000 and 2001; paid 8 months rent in 4th quarter for 2002.
- 11 Self explanatory. Availability of GPR until claims exhaust funding.
- 12 Reimbursements to counties. All payments from this appropriation made in 3rd quarter.
- 13 Payments involving consumer protection settlements. Timing of receipts and DOA spending approvals.
- 14 Recoveries of costs in consumer cases. No spending for 2000; timing of s. 16.515 approval for 2001; and no payments, moneys lapsing for 2002.

DEPARTMENT OF JUSTICE

- 15 Recoveries in bankruptcies and other cases where the state is owed moneys. No spending for 2000; LTE expenditures for 2001; and timing of s. 16.505/.515 approval for 2002.
- 16 Inactive. Vetoed in 1999 Act 9 for 2000; inactive appropriation for 2001 and 2002.
- 17 Self explanatory. Expected expenditure pattern for 2000; 4th quarter reimbursement to sheriffs for 2001; and reallocation of Act 16 cuts for 2002.
- 18 DCI gaming operations. Correct previous transactions for 2000; expected expenditure pattern for 2001; and vacant position in 3rd quarter for 2002.
- 19 DCI gaming operations. Correct previous transactions for 2000 and 2001; vacant position in 3rd quarter for 2002.
- 20 Inactive. Repealed in 1999 Act 9 for 2000; inactive appropriation for 2001 and 2002.
- 21 TIME System operations, support, etc. Expected expenditure pattern.
- 22 See footnote 43 below.
- 23 Self explanatory. No expenditures, holding account for receipts.
- 24 Self explanatory. Timing of claims for training reimbursements.
- 25 Training & Standards Bureau operations plus reimbursing state agency training. Timing of claims for training reimbursements.
- 26 Handgun Hotline operations. Expected expenditure pattern for 2000 and 2001; correct previous transactions for 2002.
- 27 Lab and Crime Information Bureau operations. Expected expenditure pattern for 2000; 3rd and 4th quarter vacancies for 2001; and reallocation of Act 16 cuts for 2002.
- 28 Self explanatory. Timing of equipment needs and availability.
- 29 DOJ-supported conferences, workshops, etc. Timing of conferences, workshops, etc.
- 30 Grants for services relating to sexual assaults. Timing of grant awards.
- 31 Reimbursements to counties for services to victims and witnesses of crime. Reimbursements based on county claims.
- 32 Operating costs associated with one crime victim compensation claims specialist. Expected expenditure pattern for 2000 and 2001; paid 6 months rent in 4th quarter for 2002.
- 33 Moneys for crime victim costs, derived from payments from inmates. Availability of moneys to cover critical needs.
- 34 Medicaid Fraud Control. Adjustment in federal award.
- 35 Self explanatory. Receipt and use of various federal moneys.
- 36 Moneys received to cover administrative costs associated with certain federal grants. Availability of moneys to cover critical needs for 2000 and 2002; correct previous transactions for 2001.
- 37 Formula-generated federal moneys for crime victim compensation. Availability of PR-F until claims exhaust funding.
- 38 Formula-generated federal moneys for services to crime victims. Timing of grant cycle
- 39 Self explanatory. Phased in, created in 1999 Act 9 for 2000; expected expenditure pattern for 2001 and 2002.
- 40 Moneys received under contract with DNR. Correct previous transactions for 2000 and 2001; expected expenditure pattern for 2002.
- 41 Moneys received under contract with DOA, UW, DOT. Correct previous transactions.
- 42 Moneys received from DOR from Lottery revenues. No spending for 2000; inactive appropriation for 2001; and timing of s. 16.505/.515 approval for 2002.
- 43 DNE and crime lab funding. Expected pattern, given 4th quarter supplements for 2000; correct previous transactions for 2001; and reallocation of Act 16 cuts for 2002.
- 44 Self explanatory. Timing of receipt of various sub-grants.
- 45 DNE operations. Phased in, created in 1999 Act 9 for 2000; correct previous transactions for 2001; and large bills paid in 3rd quarter for 2002.
- 46 Self explanatory. Phased in, created in 1999 Act 9 for 2000; expected pattern, given 4th quarter supplements for 2001; and paid 8 months rent in 4th quarter for 2002.
- 47 OJA grants for AFIS upgrade. Inactive appropriation for 2000 and 2001; scheduled AFIS equipment procurement for 2002.
- 48 Grants to counties and tribes for law enforcement purposes. Timing of grant awards.
- 49 Victim surcharge moneys not needed for victim compensation. No spending for 2000; availability of moneys unknown until 4th quarter for 2001 and 2002.
- 50 OJA grant for victim services, VOCA subgrant for victim resource center. Reimbursements based on county claims.
- 51 Victim surcharge moneys for victim compensation. Availability of moneys unknown until 4th quarter.
- 52 OJA moneys appropriated to reimburse counties for victim services. Reimbursements based on county claims.
- 53 Clearing accounts.
- 54 DCI gaming operations. Vetoed in 1999 Act 9 for 2000; correct previous transactions for 2001; and expected expenditure pattern for 2002.
- 55 Clearing accounts.

LEGISLATURE

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$58,580,080.88	\$60,820,646.05	\$60,765,019.94	831.17	811.17	811.17
State Operations	58,580,080.88	60,820,646.05	60,765,019.94	831.17	811.17	811.17
Local Assistance						
Aids to Ind. & Org.						
FEDERAL REVENUE (1)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$1,285,628.62	\$1,295,387.47	\$1,463,273.17	19.80	19.80	19.80
State Operations	1,285,628.62	1,295,387.47	1,463,273.17	19.80	19.80	19.80
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$59,865,709.50	\$62,116,033.52	\$62,228,293.11	850.97	830.97	830.97
State Operations	59,865,709.50	62,116,033.52	62,228,293.11	850.97	830.97	830.97
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

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. During the 1990s, the Capitol Renovation Project forced several offices to relocate, with their rents being paid from a central relocation appropriation outside of the Legislature. However, 2001 Wisconsin Act 16 moved those costs back to the bureau level resulting in higher expenditures beginning in fiscal year 2000-01 for each service bureau.

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. The Senate and Assembly report higher than normal expenditures due to legislative redistricting activities, as well as legal fees associated with the ongoing legislative caucus investigation.

Additionally, the Legislative Reference Bureau has identified that, during fiscal year 2000-01, increased expenditures can be attributed to overtime paid in order to draft the biennial budget. The Legislative Fiscal Bureau identified that lower than normal expenditures in the first half of fiscal years 1999-2000 and 2001-02 were due to higher levels of vacancies during those times. Conversely, the expenditure data for fiscal year 2000-01 represents a full staff compliment with overtime costs being paid due to the biennial budget review at the legislative level.

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

765			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR										
		101-General program operations--assembly	10,501,555.00	5,620,997.05	6,843,213.06	9,426,709.35	5,713,471.66	7,570,023.86	8,927,675.27	5,574,835.42	6,197,388.27	
		103-General program operations--senate	6,888,227.43	3,743,292.57	4,433,432.90	5,777,043.70	3,704,137.92	4,585,782.84	5,707,973.51	3,726,247.85	4,295,609.01	
		104-Legislative documents	2,516,789.36	1,765,170.04	1,140,190.39	2,868,798.78	2,631,814.56	1,832,235.00	4,597,254.28	2,822,776.78	1,328,424.30	
		201-Retirement committees	33,673.54	16,252.12	16,479.57	33,981.70	15,514.55	17,204.72	109,965.45	19,977.24	16,044.32	
		206-Retirement actuarial studies	-	-	-	-	-	-	15,000.00	-	-	-
		301-Revisor of statutes bureau	351,224.67	184,243.83	195,841.04	351,078.93	186,641.19	217,890.07	329,454.87	174,350.60	216,523.55	
		302-Legislative reference bureau	1,745,827.00	1,034,204.03	1,274,994.96	1,642,234.40	1,032,162.49	1,294,875.48	1,575,103.83	901,489.25	1,207,305.55	
		303-Legislative audit bureau	2,137,936.71	966,460.64	1,108,146.70	2,168,635.56	1,034,192.41	1,236,488.60	1,956,591.94	903,257.59	1,152,949.59	
		304-Legislative fiscal bureau	1,193,073.11	899,753.68	870,034.82	1,123,722.36	707,890.94	909,811.14	1,047,061.15	622,508.97	813,711.86	
		305-Legislative council	1,186,836.82	917,666.07	953,393.36	1,191,665.32	780,847.56	902,034.54	1,157,503.62	678,870.08	833,255.25	
		308-Membership in national associations	10,000.00	143,530.00	29,480.00	155,069.00	-	-	150,519.00	-	-	-
		311-Legislative technology services bureau	780,589.24	473,460.29	789,049.94	732,933.26	440,815.85	534,938.31	586,136.78	377,261.31	557,054.39	
GPR Total			27,345,732.88	15,765,030.32	17,654,256.74	25,471,872.36	16,247,489.13	19,101,284.56	26,160,239.70	15,801,575.09	16,618,266.09	
PR	331-Gifts and grants to service agencies	-	-	1,365.20	-	-	-	-	2,472.59	3,000.00	-	
PR Total			-	-	1,365.20	-	-	-	2,472.59	3,000.00	-	
PRS	333-Audit bureau reimbursable audits	630,339.60	425,013.28	406,555.09	596,583.19	323,817.05	374,987.23	581,445.99	388,168.73	310,541.31		
PRS Total			630,339.60	425,013.28	406,555.09	596,583.19	323,817.05	374,987.23	581,445.99	388,168.73	310,541.31	
100 Total			27,976,072.48	16,190,043.60	18,062,177.03	26,068,455.55	16,571,306.18	19,476,271.79	26,744,158.28	16,192,743.82	16,928,807.40	
Grand Total			27,976,072.48	16,190,043.60	18,062,177.03	26,068,455.55	16,571,306.18	19,476,271.79	26,744,158.28	16,192,743.82	16,928,807.40	

DESCRIPTION AND EXPLANATION:

- The pattern of expenditures for the Wisconsin State Senate are consistent and follow the activity of the legislative session schedule. There was an increase in the first half of 2002 that reflected the activity of the redistricting effort of the legislature. Additional factors which contribute to the increases are the increase in pay plan for members of the Senate and staff.
- In fiscal years 2000, 2001, and 2002, the Legislative Reference Bureau has had slightly higher expenditure levels in the third and fourth quarters than in the first and second. DOA's figures show two months payroll in the first quarter of each fiscal year, and four months payroll in the fourth quarter, which skews the expenditure trendline. In FY 2000 and FY 2002, increased expenditures are due to increased staffing and overtime needs associated with the end of session. The legislative session ends in the spring of even years, and requests become more numerous and urgent in January. Both attorneys and support staff increase their overtime in response. In FY 2001, the increased expenditures can be attributed to overtime associated with drafting the governor's budget; the busy period stretches from early January through the passage of the budget (early July for the 2001 Biennial Budget Act). In addition, in the third quarter of FY 2002, we began paying rent on the LRB's new space at 1 E. Main. Decreased expenditures in the first and second quarters of each fiscal year can be further attributed to attrition and vacancies. Staff members often wait to retire or resign till the end of a legislative session or budget-drafting period.
- In reviewing the Legislative Fiscal Bureau's third and fourth quarters for FY 2000, FY 2001, and FY 2002, over the previous two quarters for each fiscal year, expenditures were always higher in the last two quarters. In addition, we determined that, for the most part, the factors which contributed to these increases in spending for each fiscal years were always the same. For FY 00, the Bureau had a number of vacancies due to staff terminating after the completion of a biennial budget process. For FY 01, expenditures were higher due to full staffing and overtime paid out during a biennial budget period. In addition, having unfilled positions in the first and second quarters contributed to this increase in expenditures in the third and fourth quarters. FY 02 is similar to FY 00 because the Bureau experienced position vacancies following a budget process. For all three fiscal years, expenditures were always higher in the third and fourth quarters because of higher salary/fringe costs resulting from cost of living adjustments and that these increased salary costs were being paid for six months rather than the three months in the previous two quarters.
- The Legislative Council's fiscal year 2000, 2001 and 2002 third and fourth quarter expenditures are typically higher than their preceding quarters. This is often due to increased expenditures for Council study committees as well as certain "one-time" expenditures. During this period of FY01, a major remodel of the Council offices generated increased expenditures. In FY02, the transfer of the lease and utility payments from other sources caused the Council's expenditures to greatly inflate.

OFFICE OF THE LIEUTENANT GOVERNOR

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$480,005.84	\$425,381.22	\$440,067.77	7.75	7.75	7.75
State Operations	480,005.84	425,381.22	440,067.77	7.75	7.75	7.75
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	\$480,005.84	\$425,381.22	\$440,067.77	7.75	7.75	7.75
State Operations	480,005.84	425,381.22	440,067.77	7.75	7.75	7.75
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

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 7.75 FTE GPR positions.

ANALYSIS

Annual general fund expenditures have remained fairly stable over the three-year review period. Spending in fiscal year 2000-01 decreased slightly in the third and fourth quarters due to a vacancy at the agency. Expenditures relate to general program operations support for the agency. Quarter-to-quarter spending fluctuates based on staffing levels.

OFFICE OF THE LIEUTENANT GOVERNOR

540			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR 101-General program operations	201,824.71	109,939.65	128,303.41	250,277.69	81,215.96	93,887.57	226,086.76	117,171.71	136,747.37
		GPR Total	201,824.71	109,939.65	128,303.41	250,277.69	81,215.96	93,887.57	226,086.76	117,171.71	136,747.37
		100 Total	201,824.71	109,939.65	128,303.41	250,277.69	81,215.96	93,887.57	226,086.76	117,171.71	136,747.37
		Grand Total	201,824.71	109,939.65	128,303.41	250,277.69	81,215.96	93,887.57	226,086.76	117,171.71	136,747.37

DESCRIPTION AND EXPLANATION:

- 1 This appropriation represents the agency's operating budget. All expenditures for the office occur through this appropriation. It is used to pay salary costs, as well as general supplies. Expenditures have remained fairly consistent for each fiscal year reviewed.

DEPARTMENT OF MILITARY AFFAIRS

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$19,057,753.86	\$22,138,164.86	\$22,071,447.25	119.08	119.08	123.65
State Operations	11,493,829.90	12,768,120.58	11,760,997.81	119.08	119.08	123.65
Local Assistance	3,849,252.87	5,459,145.70	5,901,743.92			
Aids to Ind. & Org.	3,714,671.09	3,910,898.58	4,408,705.52			
FEDERAL REVENUE (1)	\$30,293,195.46	\$40,540,028.27	\$48,959,826.10	239.81	239.81	233.88
State Operations	18,694,527.02	21,788,189.97	23,945,571.52	239.81	239.81	233.88
Local Assistance	9,723,400.95	14,901,527.21	21,978,881.13			
Aids to Ind. & Org.	1,875,267.49	3,850,311.09	3,035,373.45			
PROGRAM REVENUE (2)	\$3,165,565.50	\$3,386,615.00	\$3,293,097.98	26.25	26.25	28.50
State Operations	2,326,825.19	2,580,672.00	2,458,397.98	26.25	26.25	28.50
Local Assistance	838,740.31	805,943.00	834,700.00			
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)	\$467,400.00	\$476,198.64	\$466,569.14			
State Operations	1,700.00	10,498.64	869.14			
Local Assistance	465,700.00	465,700.00	465,700.00			
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$52,983,914.82	\$66,541,006.77	\$74,790,940.47	385.14	385.14	386.03
State Operations	32,516,882.11	37,147,481.19	38,165,836.45	385.14	385.14	386.03
Local Assistance	14,877,094.13	21,632,315.91	29,181,025.05			
Aids to Ind. & Org.	5,589,938.58	7,761,209.67	7,444,078.97			

(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

DEPARTMENT OF MILITARY AFFAIRS

OVERVIEW

In the past three years, the department has stopped operating the Badger Challenge Program, a youth program designed to reform the lives of at-risk 14- to 16-year-old youths. Expenditures for disaster recovery have fluctuated over the last three years based on response to natural disasters. The Legislature also reduced funding for helicopter support services which are provided to the Milwaukee County Sheriff's Department to maintain a helicopter for various law enforcement purposes.

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. Variations over the three-year period can be explained by reductions in the department's youth programs, namely the Badger Challenge Program which ceased operating in order to meet legislatively mandated cuts. Within the Division of Emergency Management, expenditure differences are explained by the number of natural disasters experienced in a particular fiscal year. 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

465			2002			2001			2000			
Fund	APPS	'Full Title'	2002	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	2,136,332.46	1,179,315.07	1,300,546.87	2,388,393.95	1,206,604.50	1,256,323.08	2,120,689.15	1,149,919.64	1,125,848.58
2			102-Repair and maintenance	264,531.69	135,647.12	170,953.59	337,515.88	181,904.93	131,139.54	333,365.72	131,637.72	185,047.56
3			103-Public emergencies	15,543.82	184.95	184.95	12,547.05	437.52	40,961.94	11,305.64	699.56	6,832.80
4			104-Principal repayment and interest	761,131.98	2,408,497.49	3,920.21	933,860.84	16,988.73	2,430,203.63	1,181,949.50	2,009,519.85	144,952.21
5			105-State service flags	-	-	400.00	-	-	-	-	392.87	-
6			106-Utilities, fuel, heating and cooling	490,209.40	505,521.98	469,867.03	565,691.16	791,044.98	436,383.83	474,991.17	481,000.23	372,681.40
7			107-	36,264.65	17,298.32	23,606.09	-	-	-	-	-	-
8			201-Tuition grants	510,447.46	2,039,315.04	1,839,943.02	463,580.30	1,790,846.22	1,637,472.06	420,563.12	1,660,303.70	1,614,804.27
9			301-General program operations	301,885.76	161,661.54	174,239.93	282,631.65	153,937.22	145,688.79	268,750.31	136,630.00	115,115.04
10			303-Helicopter support services	-	-	100,000.00	-	150,000.00	-	-	150,000.00	-
11			305-Disaster recovery aid	3,134,130.53	315,948.72	483,816.67	2,600,633.62	211,743.85	629,467.23	1,349,942.24	128,713.11	238,533.52
12			306-Regional emergency response teams	1,400,000.00	-	-	1,400,000.00	-	9,500.00	1,577,340.00	-	-
13			307-Hazardous substance emergency response; administration	-	-	-	45,392.19	24,649.21	21,870.55	43,102.05	22,215.88	21,328.66
14			308-Emergency response equipment	56,579.00	300,194.00	111,075.00	86,934.00	158,258.00	212,609.00	39,907.00	165,687.00	199,130.00
15			309-Emergency response supplement	-	-	-	-	5,399.90	-	-	14,116.57	5,564.85
16			310-Emergency response training	17,444.12	5,786.80	11,705.50	65,496.78	8,560.00	17,343.22	2,018.75	9,926.11	25,412.29
17			311-Civil air patrol aids	-	-	19,000.00	-	-	19,000.00	-	-	19,000.00
18			402-Badger challenge program	-	-	-	202,089.70	20,390.31	22,483.59	270,580.96	15,326.99	14,512.17
19			403-Youth challenge program	521,692.70	294,232.54	352,391.25	476,783.54	240,507.97	304,894.40	354,539.14	205,162.60	238,693.93
			GPR Total	9,646,193.57	7,363,603.57	5,061,650.11	9,861,550.66	4,961,273.34	7,315,340.86	8,449,044.75	6,281,251.83	4,327,457.28
20		PR	131-Military property	21,971.53	36,008.24	91,896.36	71,540.94	87,550.82	5,206.88	23,952.59	77,048.11	53,224.10
21			132-Billeting services	104,374.13	59,190.84	90,918.29	119,909.51	42,431.13	91,902.45	119,605.10	47,844.79	67,294.85
22			134-Intergovernmental services	120,094.35	60,901.03	47,510.07	87,953.07	51,474.03	61,848.12	109,549.48	37,198.67	40,827.76
23			329-Regional emergency response reimbursement	-	-	-	-	-	-	-	-	4,436.31
24			331-Program services	321,015.29	218,366.38	389,300.38	392,842.91	232,587.61	310,164.07	358,535.37	191,514.14	375,219.42
25			335-Emergency planning and reporting; administration	333,928.79	171,987.19	175,947.41	331,052.96	162,811.71	177,806.18	274,845.52	148,764.15	166,281.54
26			337-State emergency response board; emergency planning grants	-	123,175.00	711,525.00	-	162,760.00	643,183.00	42,476.00	413,363.00	378,465.00
27			421-Program fees	-	-	-	27,168.00	-	-	-	-	-
			PR Total	901,384.09	669,628.68	1,507,097.51	1,030,467.39	739,615.30	1,290,110.70	928,964.06	915,732.86	1,085,748.98
28		PRF	141-Federal aid-service contracts	9,483,732.73	4,347,218.23	4,920,700.38	7,249,464.06	4,799,384.54	5,162,597.61	7,057,054.77	3,738,812.05	3,604,730.10
29			150-Indirect cost reimbursements	204,083.76	98,333.40	96,762.03	212,233.86	95,001.11	111,770.82	224,310.10	111,873.38	73,732.12
30			341-Federal aid, state operations	1,333,731.57	608,422.26	1,124,618.17	1,039,694.68	373,683.76	766,968.61	895,541.93	332,085.53	717,233.00
31			342-Federal aid, local assistance	17,374,646.11	1,605,484.40	2,998,750.62	9,135,300.67	1,461,006.20	4,305,220.34	7,926,484.13	1,281,528.27	515,388.55
32			343-Federal aid, individuals and organizations	2,431,173.87	475,364.36	128,835.22	3,746,238.44	56,933.41	47,139.24	602,824.71	96,151.86	1,176,290.92
33			441-Federal aid - youth programs	776,397.60	436,104.50	515,466.89	965,024.87	445,581.03	566,785.02	920,210.84	461,679.85	557,263.35
			PRF Total	31,603,765.64	7,570,927.15	9,785,133.31	22,347,956.58	7,231,590.05	10,960,481.64	17,626,426.48	6,022,130.94	6,644,638.04
34		PRO	133-Gifts and grants	20,855.48	7,956.48	2,553.29	-	1,283.18	7,248.22	-	1,564.24	3,316.33
35			433-Gifts, grants and contributions	-	-	-	388.00	500.00	-	10.71	-	(10.71)
			PRO Total	20,855.48	7,956.48	2,553.29	388.00	1,783.18	7,248.22	10.71	1,564.24	3,305.62
36		PRS	135-Armory store operations	81,512.71	31,918.29	50,559.85	90,401.61	52,838.67	29,904.09	72,442.12	66,708.51	49,025.00
37			136-Agency services	18,608.97	1,917.63	(895.00)	46,139.81	513.45	11,726.57	2,729.82	6,564.39	2,447.32
38			422-Interagency assistance; badger challenge program	-	-	-	75,003.23	4,813.10	5,661.68	-	3,022.56	27,299.31
			PRS Total	100,121.68	33,835.92	49,664.85	211,544.65	58,165.22	47,292.34	75,171.94	76,295.46	78,771.63
			100 Total	42,272,320.46	15,645,951.80	16,406,099.07	33,451,907.28	12,992,427.09	19,620,473.76	27,079,617.94	13,296,975.33	12,139,921.55
39	272	SEG	364-State emergency response board; petroleum inspection fund	359,169.00	106,531.00	-	323,311.00	142,389.00	-	139,550.00	326,150.00	-
			SEG Total	359,169.00	106,531.00	-	323,311.00	142,389.00	-	139,550.00	326,150.00	-
			272 Total	359,169.00	106,531.00	-	323,311.00	142,389.00	-	139,550.00	326,150.00	-

DEPARTMENT OF MILITARY AFFAIRS

465			2002			2001			2000		
Fund	APPS	'Full Title'	2002	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
40	274	SEG 363-Emergency response training - environmental fund	10.03	5.11	854.00	-	10.20	10,488.44	-	134.70	1,565.30
		SEG Total	10.03	5.11	854.00	-	10.20	10,488.44	-	134.70	1,565.30
		274 Total	10.03	5.11	854.00	-	10.20	10,488.44	-	134.70	1,565.30
41	495	SEGO YMN-	-	-	-	(2,500.00)	14,162.00	-	20,480.06	-	-
42		Z04-	-	-	-	-	-	-	13,982.50	-	-
43		Z06-	99,033.60	159,042.10	131,373.88	-	8,221.65	7,229.23	10,527.17	-	1,826.71
44		Z07-	196,283.87	114,981.21	218,836.73	193,047.39	307,070.61	151,474.51	70,735.88	40,292.31	31,886.00
45		Z09-	17,082.25	5,132.00	3,750.00	33,932.33	-	800.00	50,608.50	18,855.16	2,219.02
46		Z10-	42,807.89	-	6,787.50	33,859.18	19,088.56	39,587.27	870.69	199.01	1,700.00
47		Z11-	51,577.90	2,499.83	26,410.45	63,910.27	21,680.68	16,914.31	155,282.52	30,364.81	40,523.75
48		Z19-	3,668.00	-	-	55,343.38	38,587.05	11,335.23	19,511.00	4,600.00	176,475.00
49		Z24-	62,588.48	111,694.67	35,302.86	67,082.12	7,041.33	20,643.82	101,757.79	7,982.30	8,275.11
50		Z26-	10,800.00	16,388.50	174,028.14	52,854.60	6,438.27	7,488.50	240,206.39	24,020.75	9,449.75
51		Z50-	207,975.50	155,669.89	27,464.80	575,306.29	346,204.22	682,324.08	-	3,600.00	6,012.50
52		ZJ1-	145,073.68	28,903.88	27,662.04	1,682.00	2,457.16	35,777.24	-	76,311.92	15,138.00
53		ZJ2-	660.11	21,908.91	76,808.95	-	-	-	-	-	-
54		ZJ4-	-	15,580.59	40,805.38	-	-	-	-	-	-
55		ZJL-	417,594.55	167,877.82	136,847.49	60,893.47	55,029.96	45.27	-	-	-
56		ZJM-	-	-	-	-	-	-	-	4,724.59	-
57		ZJP-	358.92	-	-	-	595.88	-	26,234.00	-	-
		SEGO Total	1,255,504.75	799,679.40	906,078.22	1,135,411.03	826,577.37	973,619.46	710,196.50	210,950.85	293,505.84
		495 Total	1,255,504.75	799,679.40	906,078.22	1,135,411.03	826,577.37	973,619.46	710,196.50	210,950.85	293,505.84
58	490	SEGO AGF-	6,656,911.74	2,014,595.06	1,967,119.45	1,137,059.92	996,381.16	1,447,913.58	1,699,992.92	227,362.65	250,342.21
59		BT2-	-	-	-	-	-	-	5,887.00	-	-
60		BT3-	-	-	1,492.00	725.00	-	-	1,498.00	-	-
61		BT8-	(98,500.00)	-	-	98,500.00	-	-	-	-	-
62		BTE-	4,141.85	-	-	-	-	-	-	-	-
63		BTH-	3,418.62	3,889.50	996.00	3,420.00	-	125.00	-	-	863.75
		SEGO Total	6,565,972.21	2,018,484.56	1,969,607.45	1,239,704.92	996,381.16	1,448,038.58	1,707,377.92	227,362.65	251,205.96
		490 Total	6,565,972.21	2,018,484.56	1,969,607.45	1,239,704.92	996,381.16	1,448,038.58	1,707,377.92	227,362.65	251,205.96
		Grand Total	50,452,976.45	18,570,651.87	19,282,638.74	36,150,334.23	14,957,784.82	22,052,620.24	29,636,742.36	14,061,573.53	12,686,198.65

DESCRIPTION AND EXPLANATION:

- General program operations. The majority of the funds is this appropriation are used for the salaries and operations at DMA's headquarters site. The spending in this appropriation is fairly consistent from one quarter to the next, with minor differences due to payroll distribution.
- Operation and maintenance. The funds in this appropriation are used for the operations and maintenance of the state national guard armories. The spending in this appropriation and is consistent with the spending patterns in past fiscal years.
- Public emergencies appropriation used to fund national guard activities at a Governor declared disaster site. These funds are expended on an as needed basis when the Governor declares a disaster, so the spending patterns have been varied in the last three years.
- Debt service payments. The spending pattern in this appropriation varies depending on payment dates and payment amounts.
- Service flags for deceased veterans. The spending pattern for this appropriation fluctuates depending on need.
- Utility costs. Expenditures are fairly consistent but can vary based on current utility costs.
- New appropriation and is the Air National guard version of appropriation 102, repair and maintenance. No spending pattern has been developed.
- National Guard tuition reimbursement program. The spending pattern is fairly consistent, with minor differences due to the number of grants awarded in each fiscal year.
- General program operations appropriation for the Division of Emergency Management. The majority of the funds in this appropriation are used for the salaries and operations at DMA's headquarters site. The spending in this appropriation is fairly consistent from one quarter to the next, with minor differences due to payroll distribution.
- Milwaukee County's emergency helicopter. The funds from this appropriation are expended as a one-time expenditure, so the pattern is very consistent from year to year.
- Funds distributed to local governments and individual citizens that have been involved with a public emergency. The spending pattern in this appropriation can be erratic due to the unknown nature of disasters.
- Helps fund local emergency response teams. These teams mainly deal with hazardous material spills. The spending patterns have been consistent over the last three years, with expenditures being determined by the amount of funds budgeted by the state.
- Appropriation no longer exists.
- Funds equipment needs for the local response teams. The spending pattern has been stable, with quarterly differences due to the number of requests from local governments.

DEPARTMENT OF MILITARY AFFAIRS

- 15 Used when extra monies have been realized in response to a disaster. The appropriation does not have budgeted funds and really has not been used enough to establish a spending pattern.
- 16 Training for the local emergency response team. Since the amount of funds budgeted each fiscal year by the state has been the same, the spending pattern has been fairly consistent with past spending.
- 17 Grants to local governments to help maintain a local civilian air patrol.
- 18 Appropriation no longer exists.
- 19 Appropriation no longer exists.
- 20 Through revenues from armory rentals or sales, appropriation helps pay for the operation and maintenance of the state armories.
- 21 Revenues for room and board rentals at the Wisconsin Military Academy (WMA). The spending patterns have remained uniform over the last few years. Spending difference are due to the amount of revenues received the WMA's authorized spending authority.
- 22 Revenues from local governments for services rendered by WEM during a declared emergency. The spending patterns varies based on the need for services.
- 23 Funds have been expended only once in the last three years, in which case no spending patterns have been developed.
- 24 Programs services for conferences and training provided by WEM. The spending pattern in this appropriation had been consistent over the last three years.
- 25 Program and grant administration for the WEM. The spending pattern for this appropriation has remained stable since fiscal year 2000.
- 26 Funds for local units of government to prepare and maintain emergency response plans. The amount of funds expended varies due to the number of local governments that apply for the grants.
- 27 Funds expended once in the last three years so no spending pattern has been established.
- 28 Federal funds allocated to running the state armories and other military property. The spending pattern for this appropriation fluctuates due to repair and maintenance needs.
- 29 Funds state staff costs charged to the federal government for performing federal functions. The funding pattern for this appropriation remains consistent with staff costs.
- 30 Funds received from the federal government when a federal disaster has been declared. As with many of the federal appropriations the spending pattern varies due to mother nature and how often public emergencies occur.
- 31 Disburses federal funds to local governments that have been declared federal disaster areas. The spending pattern is the same as 341.
- 32 Disburses federal funds to individuals that are in a declared federal disaster area. The spending pattern is the same as 341.
- 33 Funds the youth challenge program at Fort Douglas. The spending pattern has been consistent from year-to-year due to the state receiving approximately the same amount of funding the last three years.
- 34 Revenues received from private donations and asset forfeitures. The spending in this appropriation varies depending on the amount of revenue received each year.
- 35 Revenues received from federal grants.
- 36 Revenue from this appropriation funds the salary of the person running the armory store. The funding pattern for this appropriation has fluctuated due to the purchase of inventory and the sale of goods.
- 37 Revenue received from services provided by DMA to other state agencies. The spending has vacillated due to the unknown of the amount and type of service to be provided.
- 38 Appropriation no longer exists.
- 39 Revenues received from the petroleum inspection funds. These funds help supplement the planning grants in appropriation 337. The spending pattern for this appropriation shifts depending on the nature and number of the grant requests.
- 40 Revenues received from the Department of Natural Resources. These funds are used to help train the level A and B emergency response teams throughout the state. The spending pattern of this appropriation fluctuates with the need for training.
- 41 Debt service payment and not part of DMA's chapter 20 schedule.
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DEPARTMENT OF NATURAL RESOURCES

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$169,764,902.57	\$168,767,941.22	\$122,757,598.44	520.28	512.78	447.53
State Operations	67,622,042.28	74,308,544.90	63,760,264.08	520.28	512.78	447.53
Local Assistance	101,832,766.94	94,169,925.71	58,706,465.65			
Aids to Ind. & Org.	310,093.35	289,470.61	290,868.71			
FEDERAL REVENUE (1)	\$50,626,635.70	\$57,438,569.10	\$57,734,072.37	474.96	478.96	480.35
State Operations	45,461,451.43	51,692,965.51	50,881,084.23	474.96	478.96	480.35
Local Assistance	5,165,184.27	5,745,603.59	6,852,988.14			
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$29,102,684.65	\$31,114,729.28	\$32,833,171.65	250.64	280.14	272.64
State Operations	28,771,043.21	30,842,944.28	32,552,849.97	250.64	280.14	272.64
Local Assistance		129,357.00	230,278.68			
Aids to Ind. & Org.	331,641.44	142,428.00	50,043.00			
SEGREGATED REVENUE (3)	\$230,460,756.05	\$240,675,167.39	\$248,434,285.78	1,686.25	1,728.64	1,774.14
State Operations	166,296,317.83	180,151,823.86	195,125,690.93	1,685.25	1,728.64	1,774.14
Local Assistance	62,357,649.34	58,254,576.42	50,455,340.58	1.00		
Aids to Ind. & Org.	1,806,788.88	2,268,767.11	2,853,254.27			
TOTALS-ANNUAL	\$479,954,978.97	\$497,996,406.99	\$461,759,128.24	2,932.13	3,000.52	2,974.66
State Operations	308,150,854.75	336,996,278.55	342,319,889.21	2,931.13	3,000.52	2,974.66
Local Assistance	169,355,600.55	158,299,462.72	116,245,073.05	1.00		
Aids to Ind. & Org.	2,448,523.67	2,700,665.72	3,194,165.98			

(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

DEPARTMENT OF NATURAL RESOURCES

OVERVIEW

The department is responsible for environmental quality, conservation of Wisconsin's natural resources and provision of recreational opportunities. In the last three years, the department has continued to implement a large reorganization, changed how aids are calculated, and implemented the automated license issuance system (ALIS) and campground reservation system. At the same time, GPR funding has decreased and SEG funding has played an increasingly more important role in supporting department activities.

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 tipping fee and vehicle environmental impact fee were included in 2001 Wisconsin Act 16.

In the department's conservation and recreation programs, only forestry has seen notable growth. Significant forest land purchases have been made through the Warren Knowles-Gaylord Nelson Stewardship 2000 Program, including the Great Addition and Peshtigo River State Forest. Also, forestry activities are the beneficiaries of the only state property tax. The steady growth in property values has provided a secure revenue base for these activities. In addition, as large timber land holders have sold significant amounts of land, these parcels have been divided. The department has increased forestry staff and funding to address the needs of the growing number of private forest land owners and to manage the increased state forest land holdings.

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 260 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.

Second, overall spending by the department in the fourth quarter of fiscal year 1999-2000 was \$5.2 million less than the average of the first three quarters of that fiscal year. Using fiscal year 1999-2000 as a base year, overall spending in the fourth quarter of fiscal year 2000-01 exceeded base year fourth quarter spending by \$85.5 million and fiscal year 2001-02 fourth quarter spending exceeded the base year fourth quarter by \$6.6 million. In fiscal year 2000-01, the majority of the difference was due to the timing of debt service payments for pollution abatement, nonpoint source grants, and resource acquisition and development which accounts for \$78.2 million of the difference. The remaining spending difference of \$7.3 million in fiscal year 2000-01 and the entire difference of \$6.6 million in fiscal year 2001-02 relates to an additional fourth quarter payroll period.

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
31	PR	124-General program operations--endangered resources	-	-	-	-	-	653.00	-	-	302.00
32		136-General program operations--private and public sources	153,046.52	119,852.76	405,808.64	136,063.28	102,739.77	181,257.63	154,820.91	133,817.38	318,480.74
33		137-Wild crane management	-	41,471.30	3,228.70	-	-	-	-	-	-
34		140-	-	-	20,000.00	-	-	-	-	-	-
35		176-	-	-	17,017.23	-	-	-	-	-	-
36		216-Solid waste management-remediated property	380,153.78	257,488.34	(69,151.07)	620,085.60	137,073.17	(82,610.03)	60,110.00	205,779.00	331,686.00
37		221-Solid waste management--solid and hazardous waste disposal administration	1,002,412.56	645,000.12	1,155,453.83	1,630,300.25	269,504.56	356,252.21	1,105,221.78	656,696.97	339,507.30
38		223-Air management -- recovery of ozone-depleting refrigerants	63,882.04	26,770.57	40,391.75	42,720.33	24,146.82	57,371.80	38,254.12	37,010.00	32,294.88
39		224-Air management--permit review and enforcement	635,961.81	398,092.25	484,293.18	550,280.73	407,478.63	582,333.79	511,640.72	396,149.28	340,071.26
		229-General program operations - private and public sources	14,525.00	18,679.21	29,232.55	27,241.13	35,501.93	(10,887.22)	31,654.26	49,283.69	16,084.01
40		231-Mining--mining regulation and administration	121,779.31	72,074.68	127,638.14	38,152.36	36,384.87	276,395.91	-	159,553.00	145,087.74
41		232-Air management -- asbestos management	151,891.37	53,807.45	91,951.76	139,157.29	46,153.55	83,737.78	123,198.93	33,624.58	158,666.09
42		235-	-	-	-	-	-	-	-	24,760.00	-
43		236-Air management - stationary sources	4,302,198.55	1,236,114.74	2,897,949.80	3,827,309.62	1,808,519.13	3,311,705.23	4,658,092.63	1,212,128.51	2,503,770.66
44		321-Environmental impact--consultant services; printing and postage costs	198,732.96	54,150.68	234,647.62	76,681.15	120,571.84	126,909.96	348,260.87	142,932.96	223,751.84
45		326-Environmental quality - lab. certification	235,918.37	133,330.08	159,796.34	204,225.45	121,491.00	205,377.07	-	309,516.13	197,773.49
		329-General program operations - private & public sources	118,310.14	(14,452.73)	230,933.30	57,277.33	132,594.69	227,516.81	3,651.54	170,870.74	225,558.23
46		330-Environmental impact -- power projects	2,970.95	2,072.55	6,431.62	608.05	49.53	900.32	-	205.55	187.52
47		336-Enforcement -- stationary sources	70,836.24	3,163.76	9,000.00	59,255.40	10,644.60	10,800.00	-	67,730.32	3,169.68
48		418-Storm water management - fees	298,086.24	187,756.04	140,844.59	354,342.89	20,155.76	50,701.35	287,833.00	67,752.00	34,388.09
49		419-Water resources - Great Lakes protection fund	407,227.08	219,723.21	265,313.51	98,734.15	85,214.49	244,423.17	148,697.31	(85,403.12)	54,273.62
50		426-Wastewater management - fees	148,857.87	20,530.94	10,611.19	154,338.05	25,661.95	-	170,558.00	6,409.00	3,033.00
		429-General program operations - private and public sources	33,045.52	22,738.71	38,621.17	45,875.58	12,774.44	27,558.21	8,878.44	(1,467.00)	50,632.39
51		430-Water regulation and zoning - fees	601,469.15	120,527.83	57,240.67	515,529.29	187,572.20	71,898.51	140,767.00	-	528,113.76
52		625-Environmental aids - nonpoint repayments	13,043.00	27,000.00	-	14,256.00	-	8,172.00	-	7,449.97	204,191.47
53		736-General program operations - private and public sources	45,000.00	12,662.60	8,523.78	10,644.48	1,405.52	26,145.56	22,050.00	-	21,530.77
54		805-Geographic information systems, general program operations - other funds	-	-	-	29,634.00	-	-	-	-	-
55		829-General program operations -- stationary sources	-	-	-	349,584.46	268,903.89	361,029.25	-	473,285.66	334,156.04
56		907-Education programs - program fees	-	-	42,195.00	-	-	44,933.00	-	-	41,676.00
		921-General program operations -- private and public sources	-	-	55,131.73	-	16,000.00	24,092.06	-	-	39,213.08
57		929-General program operations -- stationary sources	146,910.17	70,084.79	311,186.64	58,393.30	67,937.33	415,583.46	-	74,000.00	415,283.00
58		935-Fox river management; fees	-	-	45,400.80	-	23,164.44	5,635.56	-	-	30,000.00
59		936-General program operations -- solid and hazardous waste	30,233.06	54,517.54	61,642.79	29,510.29	28,446.17	37,778.56	-	-	136,178.00
PR Total			9,176,491.69	3,783,157.42	6,881,335.26	9,070,200.46	3,990,090.28	6,645,664.95	7,813,689.51	4,142,084.62	6,729,060.66

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
60	PRF	241-General program operations--federal funds	2,836,638.56	2,674,306.13	2,285,800.98	4,054,745.32	1,928,990.03	1,270,883.49	1,352,214.90	3,261,783.75	1,989,990.89	
		341-General program operations--federal funds	227,552.45	96,455.37	118,304.35	255,781.75	118,285.39	37,664.11	-	69,752.85	370,147.15	
		441-General program operations - federal funds	4,887,504.49	3,967,587.86	3,688,189.11	4,780,667.33	1,972,063.86	3,485,968.27	2,911,231.68	3,317,162.60	3,694,104.28	
		582-Resource aids - national forest income aids	-	2,230,103.65	-	-	1,788,238.51	-	-	-	1,805,834.32	-
		584-Resource aids -- payment in lieu of taxes; federal	1,533,668.00	-	-	241,744.00	-	-	-	293,889.00	-	-
61	PRF	683-Environmental aids - federal funds	811,805.96	579,078.34	1,946.27	1,463,883.59	830,138.64	328,680.77	885,043.65	1,264,964.05	(480,509.77)	
		684-Environmental planning aids - federal funds	90,883.08	52,361.00	95,261.00	146,600.00	-	2,376.92	141,602.37	-	-	
		941-General program operations - federal funds	268,307.88	173,570.50	406,450.98	190,724.78	280,590.43	445,379.23	266,295.60	365,181.29	651,080.90	
		PRF Total	10,656,360.42	9,773,462.85	6,595,952.69	11,134,146.77	6,918,306.86	5,570,952.79	5,850,277.20	10,084,678.86	6,224,813.45	
62	PRS	137-Wild crane management	29,578.02	(29,578.02)	-	16,629.49	11,666.97	87,703.54	-	27,500.00	24,475.48	
63		138-Elk management	62,790.07	30,638.52	7,171.41	45,196.16	17,998.89	104,818.19	-	-	27,600.00	
64		139-General program operations--service funds	221,978.63	203,518.27	643,458.45	84,586.29	100,356.17	355,646.19	(134,820.91)	22,445.36	372,397.21	
		239-General program operations-service funds	40,720.60	264,276.20	121,883.52	22,596.74	21,290.01	19,787.33	1,873.09	-	11,668.06	
65		338-Law enforcement - snowmobile enforcement and safety training; service funds	134,353.50	273,159.10	408,230.34	159,141.67	534,888.28	170,170.05	-	544,582.36	215,421.92	
		339-General program operations--service funds	570,910.38	101,047.53	295,473.12	391,154.08	57,283.52	466,550.28	47,808.15	504,252.09	177,842.33	
66		438-Fishery resources for ceded territories	29,753.18	16,838.46	67,908.36	38,777.38	24,929.45	35,095.81	-	-	78,314.04	
		439-General program operations -- service funds	219,392.46	56,862.97	138,848.94	292,341.39	53,449.43	24,866.02	9,672.50	75,966.27	414,859.12	
67		556-	-	-	10,000.00	-	-	-	-	-	-	
68		626-Environmental aids - drinking water study	10,687.47	52,021.02	167,570.19	46,366.80	29,905.00	53,085.20	-	-	-	
69		639-Environmental aids - Oneida nation; Indian gaming	-	-	-	-	1,812.40	118,187.60	-	32,400.00	87,600.00	
70		737-Resource acquisition and development - service funds; transportation moneys	157,681.64	-	(223,024.17)	-	-	366,872.53	-	-	-	
71		739-	-	-	299,401.57	-	-	-	-	-	-	
72		831-General program operations--service funds	2,652,836.14	1,867,864.20	2,282,910.25	2,806,447.20	1,197,194.55	2,292,648.70	3,182,357.86	1,502,158.63	1,967,246.73	
73		832-Geographic information systems, general program operations -- service fds.	504,116.57	266,066.98	255,694.74	575,840.77	220,100.55	301,057.60	452,612.59	231,258.18	296,297.37	
74	938-Approval fees to Lac du Flambeau band-service funds	-	-	9,435.50	-	1,142.60	-	-	-	-		
	939-General program operations - service funds	301,691.96	301,805.07	33,022.50	103,839.79	71,190.79	86,158.18	-	-	244,061.43		
	PRS Total	4,936,490.62	3,404,520.30	4,517,984.72	4,582,917.76	2,343,208.61	4,482,647.22	3,559,503.28	2,940,562.89	3,917,783.69		
100 Total			83,148,407.30	66,988,967.19	32,345,979.92	83,476,914.08	28,686,458.93	111,342,703.91	94,339,558.78	85,844,598.14	40,843,199.81	
212	SEG	100-	-	-	-	-	-	-	-	-		
75		105-Forestry--recording fees	9,723.00	885.00	58,216.54	7,854.96	37,993.23	9,151.81	-	-	41,248.00	
76		153-Wild turkey restoration	104,394.15	64,633.24	363,482.07	108,031.29	50,213.72	280,768.16	11,187.50	123,508.68	181,557.34	
		156-	-	-	-	-	-	-	-	-	-	
77		159-Pheasant restoration	103,359.12	62,653.34	214,927.46	136,164.70	46,261.49	186,365.45	13,551.90	99,919.85	236,692.40	
78		160-Wetlands habitat improvement	142,247.85	118,324.87	79,281.07	103,700.89	168,956.82	5,835.26	101,110.42	211,943.43	54,816.02	
79		161-General program operations--state funds	32,679,052.31	15,249,386.18	21,216,422.99	30,993,810.71	14,570,217.92	18,696,635.67	35,303,044.75	12,773,052.57	10,891,839.07	
80		162-Wildlife management	-	115,050.00	49,150.00	127,700.00	-	237,700.00	-	-	439,800.00	
81		163-Endangered resources--voluntary payments; sales, leases and fees	563,055.72	391,670.63	519,174.48	652,159.15	383,178.39	329,315.54	1,265,780.75	(382,699.20)	385,763.26	
82		169-Taxes and assessments -- conservation fund	190,109.07	108,801.68	29.16	173,184.85	67,588.48	10,692.22	34,195.52	73,644.36	36,924.86	
83		172-General program operations--state all-terrain vehicle projects	37,509.22	4,706.73	17,783.00	21,756.06	16,429.67	20,374.94	-	-	32,748.84	
84		173-Rental property and equipment--maintenance and replacement	55,508.03	21,025.78	115,741.88	29,312.84	10,649.87	59,622.21	-	17,020.53	104,809.29	
85		174-General program operations--state snowmobile trails and areas	42,223.96	11,978.14	52,762.78	11,641.84	60,299.68	(13,267.25)	-	-	75,595.18	
		175-	-	12,617.01	87,382.99	-	-	-	-	-	-	
86		179-Forestry--reforestation	152,053.33	9,898.34	-	103,499.54	4,010.59	65,686.51	-	-	172,760.03	
87	180-	-	6,663.86	75,429.11	-	-	-	-	-	-		
88	183-Endangered resources program -- gifts and grants	51,117.07	26,805.11	37,328.00	39,624.01	14,653.39	38,576.56	-	66,994.37	37,707.61		
89	184-Beaver control; fish and wildlife account	7.63	126.18	81.91	600.79	-	-	-	10.83	40.69		

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
90		185-Control of wild animals	58,715.10	41,481.76	137,320.58	115,660.33	78,374.72	37,832.95	17,131.11	162,603.33	38,953.75
91		188-Trapper education program	5,575.87	21,078.84	40,148.36	20,434.44	3,937.39	15,186.83	-	13,888.54	27,591.86
92		361-General program operations--state funds	10,031,750.59	4,789,169.52	3,357,169.32	11,050,289.71	2,900,197.72	3,300,588.73	15,172,055.53	(4,034,027.70)	3,899,763.52
93		362-Law enforcement--all-terrain vehicle enforcement	135,664.78	63,627.72	203,057.33	130,866.88	35,218.56	53,714.56	-	139,142.77	49,357.23
94		363-Law enforcement--car kill deer	91,293.77	91,400.71	119,047.15	111,715.28	187,268.71	15,616.01	-	265,198.22	20,801.78
95		365-Natural resources law violation hotline	2,218.46	1,339.12	34,085.26	-	-	-	-	-	-
96		366-Lake research; voluntary contributions	22,897.53	7,606.34	23,189.60	56,144.83	16,752.45	13,855.94	9,059.66	59,668.90	2,258.84
97		369-Education and safety programs	-	-	93,361.18	-	-	(8,071.46)	-	50,000.00	176,000.00
98		370-Law enforcement--snowmobile enforcement and safety training	-	1,518.68	160,286.97	63,800.00	-	-	-	1,500.00	-
99		373-Law enforcement--boat enforcement and safety training	964,602.34	(21,263.73)	1,342,666.91	795,093.39	430,426.66	1,038,767.52	5,045.66	1,249,427.50	761,696.83
100		382-Aquatic and terrestrial resources inventory	35,067.67	23,719.07	51,958.30	68,579.14	38,208.34	23,012.52	-	95,128.00	4,672.00
101		442-Water reg. & zoning -- dam safety & wetland mapping; conservation fund	300,372.60	133,057.55	76,676.04	281,055.31	141,562.35	106,194.89	197,039.00	131,176.00	162,916.37
102		443-Great Lakes trout and salmon	641,501.84	238,520.26	390,319.49	964,517.22	285,510.03	309,147.50	547,941.65	271,635.00	311,495.24
103		444-Trout habitat improvement	673,448.47	231,545.75	398,599.78	724,949.32	275,818.51	464,369.69	750,047.03	359,022.99	381,180.93
104		459-General program operations - state funds	4,295,257.62	3,856,051.07	6,386,875.22	4,839,053.91	3,783,661.23	5,057,068.88	5,953,173.70	2,854,949.96	3,474,674.86
105		465-Water resources management - lake and river management	726,151.08	677,778.49	1,145,737.92	813,024.45	396,756.94	680,006.48	426,198.44	558,787.35	213,202.04
106		545-Resource aids -- fire suppression grants	52,153.51	-	225,086.19	190,786.55	10,495.48	123,598.80	109,864.25	29,229.59	294,525.98
107		550-Enforcement aids -- boating enforcement	4,524.50	1,395,475.49	-	-	1,099,999.97	-	-	1,099,999.97	-
108		551-Enforcement aids -- all-terrain vehicle enforcement	66,444.13	-	-	49,999.99	-	-	30,000.00	-	-
109		552-Enforcement aids -- snowmobiling enforcement	399,186.40	-	-	200,000.00	-	-	200,000.00	-	-
110		553-Wildlife damage claims and abatement	554,412.22	507,569.19	1,820,347.50	504,881.94	365,343.11	2,050,990.95	324,610.05	698,512.73	1,415,369.62
111		557-Resource aids - private forest grants	613,388.11	126,847.00	358,239.32	604,605.35	212,641.64	126,539.79	344,689.73	203,732.81	359,736.06
112		558-Resource aids - urban land conservation	-	-	75,000.00	-	-	75,000.00	-	75,000.00	-
113		559-Ice age trail area grants	-	-	75,000.00	-	75,000.00	-	-	75,000.00	-
114		560-Resource aids - nonprofit conservation organizations	85,000.00	225,000.00	(75,000.00)	85,000.00	150,000.00	-	-	150,000.00	-
115		562-Resource aids - Canadian agencies migratory waterfowl aids	-	173,080.09	-	-	142,389.67	-	-	218,249.82	-
116		563-Resource aids - county conservation aids	64,863.91	33,347.43	28,597.02	52,126.62	56,205.78	22,589.42	62,374.95	57,207.44	38,690.58
117		564-Recreation aids - fish, wildlife, and forestry recreation aids	-	-	234,775.09	-	-	237,708.30	2,292.76	234,200.00	-
118		565-Resource aids - county forest loans; severance share payments	27,380.00	305,618.52	436,907.75	-	-	226,950.00	-	796,000.00	-
119		566-Resource aids - forest croplands and managed forest land aids	1,250,000.00	-	-	1,250,000.00	-	-	1,250,000.00	-	-
120		567-Resource aids - county forest loans	-	585,678.08	28,221.92	-	617,642.92	-	-	569,864.18	-
121		568-Resource aids - county forest project loans	450,000.00	12,000.48	-	-	274,624.48	151,250.00	345,250.00	187,500.00	185,554.00
122		569-Recreation aid - supplemental snowmobile trail aids	-	713,291.00	181,054.00	-	-	-	-	-	-
123		570-Resource aids - county forest project loans; severance share payments	53,750.00	294,381.00	217,734.08	-	414,562.50	150,687.50	-	-	204,946.00
124		571-Res. aids - county forests, forest croplands and managed forest land aids	-	-	1,232,812.39	-	-	1,205,233.81	-	-	1,187,264.94
125		572-Resource aids - urban forestry and county forest administrator grants	146,613.24	950,141.31	299,500.83	109,678.23	825,231.19	118,881.81	239,580.56	821,280.57	137,814.07
126		573-Recreation aids - recreational boating and other projects	2,246,327.50	757,352.84	(33,428.94)	1,280,249.00	1,027,347.28	957,966.19	1,952,285.55	4,218,823.54	1,420,350.49
127		574-Recreation aids - county snowmobile trail and area aids	1,933,515.14	581,922.41	395,579.17	1,828,189.71	396,079.34	266,043.82	1,614,989.16	514,846.61	383,062.41
128		575-Recreation aids - snowmobile trail areas	3,018,875.39	794,752.14	428,131.88	3,069,817.01	725,265.76	507,066.33	2,020,973.32	973,568.14	713,843.35
129		576-Recreation aids - all-terrain vehicle project aids; gas tax payment	628,031.94	161,983.50	117,863.55	570,813.59	119,144.23	50,126.60	199,887.76	174,743.70	121,489.17

DEPARTMENT OF NATURAL RESOURCES

370		2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
130		577-Recreation aids -- all-terrain vehicle project aids	331,484.62	133,665.00	75,203.44	376,489.07	78,262.05	25,956.16	157,296.07	108,224.89	82,466.21
131		578-Recreation aids -- motorcycle recreation aids; trails	47,855.09	42,312.35	-	28,801.86	14,076.50	11,615.63	26,941.42	23,121.93	14,437.50
132		579-Aids in lieu of taxes	-	-	777,338.56	-	-	804,041.33	-	-	786,573.21
133		580-Wildlife abatement control grants	15,189.67	1,235.10	3,816.00	7,708.70	-	5,000.00	3,179.26	-	-
134		581-	-	142,000.00	42,000.00	-	-	-	-	-	-
135		585-	-	93,000.00	-	-	-	-	-	-	-
		589-	11,681.33	2,415.18	-	-	795.50	14,669.09	3,254.73	-	26,739.93
136		663-Environmental aids - lake protection	752,352.16	1,206,195.63	1,040,450.73	1,531,517.88	715,152.60	496,045.31	518,561.76	798,256.99	358,939.74
137		664-Environmental aids - lake management planning grants	26,585.02	12,829.78	52,155.75	77,944.58	44,202.44	61,631.22	203,236.85	24,184.09	30,009.45
138		675-Environmental aids - river protection; conservation fund	68,234.10	42,492.83	10,062.32	14,812.50	95,336.52	62.33	-	-	101,644.32
		676-Environmental aids - river protection; nonprofit organization contracts	50,000.00	-	50,000.00	-	25,000.00	25,000.00	-	-	25,000.00
139		761-Resource acquisition and development - principal repayment and interest	191,214.42	44,643.25	(235,857.67)	199,560.74	-	(199,560.74)	187,288.02	49,959.17	(237,247.19)
140		763-Dam repair and removal - principal repayment and interest	85,448.54	199,587.59	13,535.98	80,369.01	1,542.54	178,400.13	36,994.26	112,172.99	-
141		764-Administrative facilities - principal repayment and interest	329,210.28	904,301.27	167,830.62	326,599.06	18,590.32	1,011,796.70	448,949.15	601,907.49	160,707.14
142		766-Rental property and equipment - maintenance and replacement	32,164.71	4,027.54	90,869.84	39,175.63	(3,660.39)	27,604.60	107,359.00	49,419.03	90,290.97
143		767-State forest acquisition and development--principal repayment and interest	1,104,883.65	3,797,040.96	-	3,000,000.00	-	-	-	3,000,000.00	-
144		773-Resource acq. and dev. - boating access to southeastern lakes	3,980.00	-	11,271.65	28,052.48	-	-	1,164.92	-	-
145		774-Resource acquisition and development - state funds	713,185.70	119,779.72	961,594.44	363,634.21	181,975.12	943,924.19	38,786.77	23,478.14	1,241,926.78
146		775-Resource acquisition and development - boating access	143,128.37	-	(46,279.10)	13,206.80	18,029.60	70,005.47	48,147.27	25,316.25	15,910.50
147		776-Resource acq. and dev. - Mississippi and St. Croix rivers management	1,131.10	103,950.00	1,200.06	-	-	14,683.00	2,650.00	20,000.00	3,734.14
148		781-Facilities acquisition, development and maintenance -- conservation fund	309,262.59	104,342.22	206,019.51	175,026.73	110,692.53	45,681.83	81,466.01	80,455.45	144,569.12
149		789-Resource acquisition and development - fish and wildlife projects	23,670.87	-	272,300.00	92,247.85	47,821.62	134,141.32	2,268.49	98,223.19	167,431.38
150		861-General program operations--state funds	8,062,612.82	4,989,748.83	3,435,999.78	9,395,321.14	3,759,418.37	3,370,712.48	13,880,536.48	1,619,094.74	341,524.19
151		865-Promotional activities and publications	21,007.56	913.30	8,264.06	10,500.72	3,629.71	16,670.96	21,275.23	3,761.48	7,643.47
152		890-Gifts and donations	469,317.67	256,213.97	564,400.95	217,834.67	195,558.66	368,808.62	105,882.28	111,194.17	222,772.50
		899-Insurance loss	248,507.06	49,081.44	132,608.12	106,134.73	205,412.16	179,213.59	199,521.19	42,316.34	57,016.10
153		961-General program operations - state funds	6,918,967.60	3,139,169.94	3,556,899.97	7,276,066.47	2,330,372.43	2,432,810.73	10,511,677.04	(597,203.24)	1,131,000.99
154		971-Fox river management	-	-	36,700.00	15,935.20	39,138.37	29,980.11	-	-	70,792.00
155		975-Natural resources magazine	382,444.99	403,195.94	195,835.45	457,523.61	217,655.54	373,005.69	-	685,000.00	770,987.27
156		978-Aids administration - snowmobile recreation	61,222.70	44,563.07	37,813.76	60,847.08	64,978.22	23,620.18	-	-	143,656.00
157		979-Handling, issuing and approval list fees	-	-	19,141.85	-	-	17,828.10	3,510.00	-	8,100.00
SEG Total			84,114,086.79	49,817,002.63	54,375,290.67	86,325,684.55	38,680,100.62	47,788,729.47	95,093,306.91	33,138,138.48	34,446,140.23

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
158	SEGF	181-General program operations--federal funds	2,712,518.16	1,804,657.76	1,767,529.46	2,894,148.77	846,984.46	3,841,526.58	(8.00)	2,551,768.61	3,469,861.69
159		187-Forest fire emergencies--federal funds	280,925.30	16,202.02	20,744.95	562,855.45	-	213,530.34	-	55,469.19	361,447.00
		381-General program operations--federal funds	2,468,969.32	1,656,819.23	1,699,756.26	2,915,794.13	1,068,348.72	1,886,950.37	107,634.05	3,369,337.38	1,403,483.98
		489-General program operations - federal funds	2,391,596.62	881,060.54	763,399.85	1,828,730.03	1,236,433.57	1,451,489.55	1,972,574.00	586,012.00	2,180,786.77
160		581- 583-Recreation and resource aids, federal funds	100,000.00 383,163.46	(100,000.00) 358,443.93	- 716,273.45	- 346,207.36	- 255,662.86	- 342,070.94	- 50,420.43	- 948,863.75	- 201,652.97
161		586-Enforcement aids -- federal funds	-	-	-	-	-	-	53,423.50	-	-
162		782-Resource acquisition and development -- federal funds	650,860.93	403,443.09	1,256,879.67	1,202,681.03	1,381,597.18	333,752.37	675,084.91	396,659.37	578,042.72
163		885-Indirect cost reimbursements	2,269,558.46	1,490,716.12	1,795,026.29	1,890,885.55	1,510,433.92	1,720,440.84	108,083.20	1,390,035.61	1,501,982.93
164		983-Indirect cost reimbursements	402,250.12	121,746.20	(259,113.04)	165,358.70	969,067.76	34,460.54	-	1,917,000.00	83,369.41
		987-General program operations - federal funds	107,069.61	22,313.14	90,915.41	46,069.41	118,359.87	53,415.72	-	-	136,431.00
	SEGF Total		11,766,911.98	6,655,402.03	7,851,412.30	11,852,730.43	7,386,888.34	9,877,637.25	2,967,212.09	11,215,145.91	9,917,058.47
	SEGS 893-Equipment pool operations		2,296,697.21	2,548,710.49	6,633,871.47	2,974,172.72	1,229,338.80	5,217,726.33	2,629,095.35	2,157,245.87	3,912,741.21
	SEGS Total		2,296,697.21	2,548,710.49	6,633,871.47	2,974,172.72	1,229,338.80	5,217,726.33	2,629,095.35	2,157,245.87	3,912,741.21
	212 Total		98,177,695.98	59,021,115.15	68,860,574.44	101,152,587.70	47,296,327.76	62,884,093.05	100,689,614.35	46,510,530.26	48,275,939.91
213	SEG	171-Parks and forests - operation and maintenance	31,000.00	30,000.00	-	-	-	-	-	-	113,678.00
	SEG Total		31,000.00	30,000.00	-	-	-	-	-	-	113,678.00
	213 Total		31,000.00	30,000.00	-	-	-	-	-	-	113,678.00
165	SEG	264-Solid waste management--closure and long-term care	109,159.32	537.60	358.40	-	-	-	55,191.40	(301.40)	3,046.94
	SEG Total		109,159.32	537.60	358.40	-	-	-	55,191.40	(301.40)	3,046.94
	217 Total		109,159.32	537.60	358.40	-	-	-	55,191.40	(301.40)	3,046.94
166	SEG	276-Solid waste management--environmental repair; petroleum spills; admin.	68,081.35	44,089.75	175,607.29	48,122.19	66,856.59	135,914.89	27,400.00	147,345.00	58,230.00
167		284-air management--vapor recovery administration	32,641.61	21,228.69	15,455.14	33,225.25	11,932.74	21,170.72	7,340.08	5,169.08	20,761.34
168		285-Air management--mobile sources	420,320.54	206,430.30	786,768.94	371,040.55	187,247.94	623,552.01	429,579.66	277,593.01	535,968.37
169		286-Petroleum inspection fd. suppl. to env. fd.; env. repair and well comp.	-	1,049,400.00	-	1,049,400.00	-	-	-	1,149,400.00	-
170		375-General program operations - pollution prevention	14,187.44	3,655.78	40,002.56	14,663.86	3,754.92	37,181.22	-	11,181.21	44,418.79
171		487-Petroleum inspection fund supplement to env. fund; groundwater management	-	766,900.00	-	766,900.00	-	-	-	766,900.00	-
172		884-General program operations--mobile sources	192,509.27	242,131.11	122,336.40	190,088.36	151,845.26	161,898.38	-	249,054.45	215,176.76
		900-	-	-	-	-	-	-	-	-	-
173		968-General program operations -- cooperative environmental assistance	30,894.60	15,205.73	93,099.67	22,794.34	20,459.54	92,168.12	-	-	119,924.00
174		984-General program operations - mobile sources	23,721.72	17,803.57	124,316.71	-	-	164,795.37	-	65,000.00	94,970.00
	SEG Total		782,356.53	2,366,844.93	1,357,586.71	2,496,234.55	442,096.99	1,236,680.71	464,319.74	2,671,642.75	1,089,449.26
	272 Total		782,356.53	2,366,844.93	1,357,586.71	2,496,234.55	442,096.99	1,236,680.71	464,319.74	2,671,642.75	1,089,449.26
274	SEG	200-	-	-	-	-	-	-	-	-	-
		222-	-	-	26,697.50	-	-	-	-	-	-
175		261-General program operations - environmental fund-groundwater account	348,528.04	198,898.49	340,583.36	299,083.67	204,693.65	439,622.33	-	521,114.00	390,749.62
176		272-Solid waste management--environmental repair; spills; abandoned containers	1,368,799.19	995,684.70	914,844.02	2,104,729.59	719,625.49	1,141,081.71	2,459,962.51	1,171,356.52	960,721.60
177		275-General program operations - environmental fund	2,324,679.61	718,414.46	176,027.93	2,288,549.20	819,352.24	257,325.12	3,924,992.02	(898,397.44)	(299,282.14)
178		371-General program operations--environmental fund	450,232.82	227,593.80	233,806.69	456,905.00	236,973.45	441,157.55	-	820,246.34	123,618.16
179		372-General program operations, nonpoint source -- environmental fund	202,226.57	122,369.39	47,467.60	182,033.23	115,065.48	82,501.29	-	249,263.53	97,033.40
180		376-General program operations--environmental fund	81,110.96	43,531.36	30,357.68	81,344.44	42,598.05	45,057.51	-	140,348.08	7,151.92
181		457-Water resources - trading water pollution credits	17,490.00	4,875.45	5,000.00	-	32,882.33	37,718.00	89,350.00	-	-

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
182		458-Watershed - nonpoint source contracts	509,905.30	188,087.83	567,195.68	249,859.71	435,101.49	429,597.85	292,064.42	181,614.59	354,479.87
183		460-General program operations - environmental fund - nonpoint	73,474.00	20,140.78	15,654.37	98,090.66	3,573.26	18,811.72	-	34,468.00	76,378.49
184		461-General program operations - environmental fund	416,321.53	1,118,104.77	630,716.27	413,700.20	1,095,371.69	813,079.56	1,064,522.26	557,217.44	509,569.19
185		463-Water resources - groundwater management	92,498.76	11,642.82	9,838.73	50,290.40	38,262.99	13,395.20	51,631.19	21,686.22	29,856.83
186		466-Cooperative remedial action; contributions	11,701.84	-	11,197.81	6,989.55	17,133.95	52,681.42	387,097.52	535,294.47	219,562.08
187		478-General program operations - nonpoint source	214,894.19	161,307.55	202,791.72	264,564.98	170,448.07	156,068.95	180,744.00	197,716.00	183,398.70
188		488-Cooperative remedial action; interest on contributions	-	-	30,300.00	-	-	-	-	-	-
189		658-Environmental aids - urban nonpoint source	544,145.98	95,020.65	151,148.49	203,447.43	68,927.80	98,025.75	-	249,543.96	557,582.04
190		662-Environmental aids -- non-point source program	-	29,000.00	-	44,381.96	18,545.49	148,013.36	28,734.39	25,932.10	2,495,401.41
191		667-Environmental aids - household hazardous waste	86,274.59	15,000.00	88,034.62	80,632.50	52,500.00	4,270.89	58,656.06	65,595.73	37,500.00
		669-Environmental aids - compensation for well contamination	88,279.12	80,969.75	56,177.06	63,067.50	57,139.66	30,603.52	12,260.08	49,145.55	28,988.00
192		674-Environmental aids - river protection; environmental fund	101,345.01	15,391.98	39,164.33	50,000.00	20,631.50	-	-	-	-
193		687-Environmental aids - brownfield site assessment	214,938.30	100,448.73	83,177.50	-	49,342.46	20,224.00	-	-	-
194		688-Environmental aids - sustainable urban development zones	37,900.85	561,607.67	179,958.11	-	17,911.85	43,987.73	-	-	-
195		760-Administrative facilities - principal repayment & interest; env. fund	3,218.98	8,612.27	-	3,095.12	-	7,672.17	3,139.03	7,588.88	-
196		762-	524,399.21	1,188,145.23	9,673.69	-	-	-	-	-	-
197		863-General program operations--environmental fund	786,279.45	564,790.43	800,810.30	653,039.87	696,975.48	1,033,814.41	44,521.65	675,496.11	1,246,053.82
198		963-General program operations - environmental fund	234,953.49	75,542.27	325,029.24	140,737.60	138,139.97	383,422.43	-	241,200.00	346,839.00
		SEG Total	8,733,597.79	6,545,180.38	4,975,652.70	7,734,542.61	5,051,196.35	5,698,132.47	8,597,675.13	4,846,430.08	7,365,601.99
		SEGF 280-General program operations - environmental fund-federal funds	350,130.69	182,134.22	191,536.53	577,449.52	590,017.94	524,251.11	1,452,004.18	218,266.04	603,984.99
		SEGF Total	350,130.69	182,134.22	191,536.53	577,449.52	590,017.94	524,251.11	1,452,004.18	218,266.04	603,984.99
		274 Total	9,083,728.48	6,727,314.60	5,167,189.23	8,311,992.13	5,641,214.29	6,222,383.58	10,049,679.31	5,064,696.12	7,969,586.98
199	277	SEG 289-Solid waste management - dry cleaner environmental response	36,816.06	22,267.59	39,712.47	30,904.92	14,143.46	34,368.04	14,438.00	16,959.00	35,499.75
200		686-Environmental aids - dry cleaner environmental response	530,478.81	-	62,051.22	423,678.51	183,380.65	495,459.18	-	-	-
201		989-Aids administration - dry cleaner environmental response	27,892.48	15,700.51	19,731.31	11,692.13	6,923.38	25,028.18	-	-	38,551.00
		SEG Total	595,187.35	37,968.10	121,495.00	466,275.56	204,447.49	554,855.40	14,438.00	16,959.00	74,050.75
		277 Total	595,187.35	37,968.10	121,495.00	466,275.56	204,447.49	554,855.40	14,438.00	16,959.00	74,050.75
202	279	SEG 100-	-	-	-	-	-	-	-	-	-
		200-	-	-	-	-	-	-	-	-	-
202		277-Recycling; administration	403,331.32	248,207.92	329,045.43	289,429.29	187,054.96	350,777.31	153,095.00	152,271.75	383,767.62
203		377-Recycling; enforcement and research	41,813.89	21,197.83	47,925.06	38,921.88	11,693.16	79,584.96	-	65,171.06	38,528.94
204		665-Environmental aids - municipal and county recycling grants	-	-	-	6,146,442.94	11,010.25	-	5,940,806.02	17,827.61	-
205		666-Environmental aids - waste reduction and recycling demonstration grants	76,932.00	106,793.25	91,944.43	414,086.21	77,806.50	245,104.50	375,733.66	109,257.48	99,547.87
206		670-Financial assistance for responsible units	-	-	19,499,392.75	-	-	24,350,780.07	-	-	24,391,359.88
207		678-	11,681.33	2,415.18	-	-	795.50	14,669.10	3,254.72	-	26,739.93
208		867-Statewide recycling administration	57,994.21	71,901.28	74,904.51	83,276.18	85,210.39	82,901.43	-	195,540.12	207,246.79
209		967-Statewide recycling administration	83,528.67	71,730.54	221,073.35	138,423.44	74,583.30	202,028.41	10,200.00	140,982.00	220,031.00
		SEG Total	675,281.42	522,246.00	20,264,285.53	7,110,579.94	448,154.06	25,325,845.78	6,483,089.40	681,050.02	25,367,222.03
		279 Total	675,281.42	522,246.00	20,264,285.53	7,110,579.94	448,154.06	25,325,845.78	6,483,089.40	681,050.02	25,367,222.03

DEPARTMENT OF NATURAL RESOURCES

370		2002			2001			2000				
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
210	495	SEGO	TA1-	24,841,608.56	4,609,698.47	2,996,969.26	6,820,167.36	6,674,560.63	2,994,876.53	25,000,000.00	-	318.67
211			TA2-	1,359,451.86	2,267,834.42	2,036,115.79	229,312.00	413,402.50	510,858.43	-	-	-
212			TA3-	-	450,000.00	-	-	-	-	-	-	-
213			TA5-	170,440.00	-	162,737.50	-	-	-	-	-	-
214			TE1-	2,112,009.80	2,887,288.94	151,020.52	2,881,972.32	2,084,736.57	452,202.77	1,745,374.31	2,355,817.27	1,542,352.82
215			TG1-	3,006,597.66	947,528.94	1,053,290.07	859,372.15	1,166,760.25	269,263.80	2,769,056.51	2,751,299.62	482,095.66
216			TH1-	853,879.59	325,825.84	100,175.31	616,636.37	1,537,432.69	816.98	-	682,025.38	1,274,753.48
217			TK2-	-	972,000.00	-	-	-	-	-	-	-
218			TK3-	-	-	2,500.00	-	-	-	-	-	-
219			TK5-	39,539.64	25,303.60	40,894.22	17,463.78	9,200.00	9,750.00	-	-	-
220			TL1-	642,384.15	115,595.95	221,349.01	348,632.11	36,865.73	174,203.23	424,094.60	259,222.48	83,654.29
221			TN1-	-	-	-	100,000.00	-	-	132,475.97	-	30,688.52
222			TQ1-	-	-	-	-	-	-	-	-	-
223			TR2-	-	1,778.00	1,396.20	-	3,568.88	-	-	-	-
224			TU2-	-	-	-	190,000.00	-	-	110,000.00	-	-
225			TU3-	-	1,044,000.00	-	-	-	-	-	-	-
226			TU5-	6,392.64	5,242.78	19,322.55	21,692.61	6,565.50	2,500.00	83,379.74	11,112.54	123,635.45
227			TU6-	-	-	-	21,279.63	-	-	50.00	-	-
228			TU8-	88,459.58	-	-	-	-	-	-	-	-
229			TU9-	-	-	-	25.98	-	-	550,137.76	38,274.84	900.55
230			TUC-	126,982.94	79,576.65	66,195.63	1,438.50	1,452.50	-	17,995.00	-	7,749.00
231			TUD-	-	150.09	-	-	-	-	5,762.31	1,333.69	-
232			TUE-	-	-	-	-	-	-	31,031.11	11,556.11	-
233			TUF-	8,317.53	4,342.69	7,026.50	50,814.95	17,363.93	3,591.90	-	4,492.01	2,972.00
234			TUG-	3,654.03	13,651.14	168.54	2,287.65	-	-	-	2,491.29	-
235			TUI-	151,512.86	37,440.44	16,933.35	8,550.00	-	-	95,325.58	2,756.91	51,997.24
236			TUJ-	226,137.87	77,577.06	161,828.27	-	-	13,299.90	(4,088.33)	-	-
237			TUL-	7,369.76	(43,060.85)	9,465.55	6,854.30	2,320.25	26,516.54	88,929.83	30,900.84	27,209.48
			TUM-	118,738.17	17,695.35	21,418.13	23,273.26	6,782.36	-	43,893.28	57,000.88	40,272.06
238			TUN-	-	-	-	-	-	-	395,164.07	-	5,444.91
239			TUP-	54,108.57	9,831.65	764.25	37,857.82	-	157,163.71	353,131.09	61.12	13,650.00
240			TUT-	-	-	-	-	-	-	48,000.00	-	-
241			TV1-	11,304.73	3,324.05	42.26	22,606.50	-	24,176.29	1,883.12	392.33	-
242			TV4-	-	-	-	50,000.00	-	-	-	-	-
243			TV5-	-	1,584,000.00	-	-	-	-	-	-	-
244			TV8-	72,169.24	15,707.94	14,681.02	55,941.66	8,620.65	33,177.14	144,175.95	55,313.55	23,843.25
245			TVA-	893.77	-	-	10,150.92	1,224.74	1,845.62	126,237.77	49,782.20	92,846.66
246			TVD-	-	-	-	-	-	-	101,564.00	-	2,736.00
247			TVE-	-	-	-	20,000.00	-	-	-	-	-
248			TVF-	-	32,085.23	-	-	-	-	-	-	-
249			TW1-	-	274,500.00	-	-	-	-	-	-	-
250			TX1-	-	-	18,033.95	14,730.21	-	-	-	-	-
251			TZ1-	3,012,180.49	1,763,888.84	949,329.26	7,836,465.86	4,549,932.22	2,159,958.10	9,215,599.39	5,943,827.42	2,746,289.93
252			TZ2-	281,839.48	60,122.82	76,042.68	354,853.97	238,649.61	120,042.87	545,041.69	149,774.60	498,627.92
253			TZ4-	26,269.73	-	5,853.01	58,444.91	47,907.29	78,338.48	53,542.51	-	2,136.80
254			TZ6-	-	16,338.14	-	-	-	607.67	9,700.00	-	2,973.18
255			TZD-	-	-	46.56	-	(573.11)	(756.90)	16,430.22	1,025.00	-
256			TZE-	107,990.36	206,152.04	171,058.22	246,864.06	94,497.96	58,648.50	323,995.50	245,810.59	132,209.87
257			TZG-	14,219.80	-	6,530.91	-	-	-	-	-	-
258			TZH-	630,646.52	107,543.50	93,688.68	82,183.00	227,450.64	710,358.02	402,401.79	5,417.00	8,990.00
259			TZI-	-	-	-	16,725.00	-	-	6,942.23	3,900.00	-
260			TZJ-	8,900.00	-	3,990.20	198,650.00	5,840.00	55,647.65	-	-	-
261			TZM-	-	-	-	2,515.41	-	(19.84)	286,419.99	178.28	26,100.89
262			TZN-	-	-	104,355.00	1,000.00	-	-	263,038.19	-	-
263			TZQ-	22,759.38	1,817.81	-	7,907.19	29,504.97	14,787.16	9,947.85	29,498.55	720.00
264			TZU-	54,791.08	78,484.27	63,136.51	-	11,202.28	1,819.83	-	-	-
265			TZV-	307,205.00	-	-	-	-	-	-	-	-
266			YGI-	-	17,523.08	2,820.00	27,939.00	-	-	1,662.85	528.00	17,312.52
267			YGT-	-	-	-	4,876.05	-	746.30	-	9,403.40	38,430.94
268			YMP-	-	-	-	-	-	-	85,802.53	-	8,119.09
269			Z06-	-	-	-	-	-	-	46,482.55	17,187.01	-

DEPARTMENT OF NATURAL RESOURCES

370			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
270		Z09-	-	-	-	-	-	-	1,588.50	-	-
271		Z10-	152.56	150.09	523.45	1,603.98	2,589.50	3,754.50	70,863.40	27,162.56	6,898.52
272		Z11-	12,484.91	44,716.35	3,039.69	450.00	1,911.86	5,076.09	23.64	-	2,923.07
273		Z35-	-	-	-	-	1,236.90	38,146.18	-	-	-
274		Z44-	-	9,008.74	69,818.84	-	-	-	-	-	-
		SEGO Total	38,381,392.26	18,064,664.06	8,652,560.89	21,251,538.51	17,181,007.30	7,921,397.45	43,603,056.50	12,747,545.47	7,298,852.77
		495 Total	38,381,392.26	18,064,664.06	8,652,560.89	21,251,538.51	17,181,007.30	7,921,397.45	43,603,056.50	12,747,545.47	7,298,852.77
275	573	SEG 474-General program operations-environmental improvement programs; state funds	119,903.77	220,945.77	211,950.54	151,358.77	86,875.39	338,965.84	164,237.00	182,345.00	133,381.91
276		869-General program operations - environmental improvement fund	115,684.80	136,668.54	83,746.66	109,391.12	91,575.54	92,007.34	-	160,606.42	112,193.58
277		972-Aids administration - environmental improvement programs; state funds	138,191.03	73,474.73	695,719.24	159,545.78	136,694.65	523,958.56	-	500,000.00	(12,219.00)
		SEG Total	373,779.60	431,089.04	991,416.44	420,295.67	315,145.58	954,931.74	164,237.00	842,951.42	233,356.49
		SEGF 481-General program operations - clean water fund program; federal funds	302,261.62	182,464.19	262,099.52	292,877.14	106,051.26	212,477.80	252,200.00	209,533.00	57,252.76
		482-General program operations-safe drinking water loan programs; federal funds	815,713.40	629,092.53	629,684.50	389,016.76	490,307.20	652,737.27	38,115.19	235,469.09	438,664.47
278		986-Aids administration - clean water fund program; federal funds	452,061.05	274,308.94	(125,646.77)	455,425.58	287,502.40	21,702.55	126,504.00	479,000.00	159,839.00
279		988-Aids administration - safe drinking water loan programs; federal funds	50,243.60	22,988.25	52,293.15	42,405.29	25,941.69	29,743.15	30,423.00	41,000.00	25,194.00
		SEGF Total	1,620,279.67	1,108,853.91	818,430.40	1,179,724.77	909,802.55	916,660.77	447,242.19	965,002.09	680,950.23
		573 Total	1,994,059.27	1,539,942.95	1,809,846.84	1,600,020.44	1,224,948.13	1,871,592.51	611,479.19	1,807,953.51	914,306.72
280	490	SEGO AGF-	1,970,788.49	1,455,151.16	599,141.00	1,043,270.33	563,160.82	1,273,888.84	1,272,853.40	230,028.21	595,977.06
281		BT7-	-	-	-	853.29	-	-	-	45.96	-
282		BT8-	75,425.00	1,666.77	9,420.00	465,154.63	174,720.00	(547,346.77)	1,392.50	494.04	1,662.59
		SEGO Total	2,046,213.49	1,456,817.93	608,561.00	1,509,278.25	737,880.82	726,542.07	1,274,245.90	230,568.21	597,639.65
		490 Total	2,046,213.49	1,456,817.93	608,561.00	1,509,278.25	737,880.82	726,542.07	1,274,245.90	230,568.21	597,639.65
		Grand Total	235,024,481.40	156,756,418.51	139,188,437.96	227,375,421.16	101,862,535.77	218,086,094.46	257,584,672.57	155,575,242.08	132,546,972.82

DESCRIPTION AND EXPLANATION

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.

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.

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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.

2. 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.

3. 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.

4. 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.

5. 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 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.

- 1 Appropriation 101 in Wildlife Management is used for wildlife health. The expenditures are evenly spread, but because of the primary appropriation assignment process, most expenditures appear in the 4th quarter. Most of line 4 is for a contract with the State Lab of Hygiene, paid at one time during the year. Appropriation 101 in Facilities & Lands is used for property maintenance and operations on the Department's large, multi-purpose properties. See Variability Factors above for general explanation of variation in spending between quarters of a fiscal year.
- 2 Appropriation 103 provides approximately 37% 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 3.5 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 Variability Factors 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 5 Appropriation 201 in Waste Management funds 15.0 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 11.5 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 Variability Factors 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: Reduced to .75 FTE in 2002 due to GPR reductions.
- 7 Appropriation Description: Appropriation 211 in Waste Management should be deleted as it is no longer in use.
- 8 Appropriation Description: Appropriation 301 in Law Enforcement is used to fund wardens used for general enforcement operations. There are 19.37 staff funded from 301. Spending Pattern Explanation: GPR supplies and services in 2002 covered all cuts. 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 29.71 positions. Spending Pattern Explanation: Appropriation 301 in the Enforcement and Science Program Management covers staff costs associated with the supervisory staff for Law Enforcement and Integrated Science Service. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 9 Appropriation Description: Appropriation 302 in Law Enforcement is the GPR funding for Vehicle-killed deer. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 10 Appropriation 401 for general program operations. Spending Pattern Explanation: This is the primary appropriation in WT--see Variability Factors. Also salary & fringe make up 80-90% of total expenditures so that fringe is front-loaded early, and the 4th quarter had 8 payperiods in both FY 02 and FY 01. Appropriation 401 for Fisheries and Habitat funds waterway and wetland protection, the buyout of commercial fishing licenses, treaty assessment, assessing water quality and aquatic habitat (match for federal EPA funds), cooperative work with Parks, Wildlife Management and Forestry, and about 40 FTE staff positions and their support needs. Spending Pattern Explanation: Appropriation 401 is the primary appropriation for the Water Program. Negative expenditures in the 4th quarter are a result of transferring expenditures to the appropriate funding source based on activity. 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 43.6 positions. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 11 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.
- 12 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.

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- 13 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.
- 14 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.
- 15 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 generally proportional between quarters.
- 16 Appropriation Description: Appropriation 605 is an Environmental Aid for the dump closure cost share. This is aid to municipalities over a 10-year period to assist with the closing of landfills. Spending Pattern Explanation: There are only two years of payments remaining for this program.
- 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 Debt service - based on amortization schedule
- 24 Recreation Property development & maintenance funds - spring/summer construction season - 2002 grant transfers to FEMA and NRTA in 4th quarter
- 25 Facilities development & maintenance - spring/summer construction
- 26 Debt service - based on amortization schedule
- 27 Debt service - based on amortization schedule
- 28 Road maintenance & development - spring/summer construction season
- 29 Appropriation 801 for general administration and field administration of the department. Spending Pattern Explanation: Salary expenditures in 4th quarter in FY 02 and FY 01 had 8 payroll periods, disproportionately increasing the salary line. The fringe line is loaded up front. This is also a secondary appropriation which results in larger expenditures in second half of year. See Variability Factors. Appropriation 801 for general administration and field administration of the department. Spending Pattern Explanation: Appropriation is almost entirely salary and fringe for attorneys, 8 payperiods in last quarter; see Variability Factors. Appropriation 801 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Appropriation 801 for general program operations. Spending Pattern Explanation: Almost 100% of expenditures are salary & fringe. See Variability Factors regarding additional payperiods in 4th quarter. Variations between quarters in FY 01 due to fact that more vacancies were filled in second half of year. Appropriation 801 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Exception is salary line where Q4 is a large minus in FY 02. Too many expenditures were moved to this secondary and had to be corrected in Q3. Appropriation 801 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Exception to the pattern is supplies line in FY 02 when nearly 80% of expenditures occurred in first half. Cost of T1 lines had been moved to the rates but first 6 mo. of costs (over \$400,000) were charged to non-PRS appropriations, which required transfer of these costs to PRS in 3rd quarter. This transfer overrode the normal expenditure pattern for this secondary appropriation in FY 02. Appropriation 801 for general program operations. Spending Pattern Explanation: This is a small bureau where 90% of costs are salary and fringe in FY 02 & 01. In order to compare expenditures between quarters, one needs to combine the primary and all secondary appropriations for any meaningful comparison. Net totals on salary & fringe lines show expected pattern of higher salary expenditures in 4th quarter (see Variability Factors) and higher fringe in first half (see Variability Factors). Exception is the supplies line in FY 02 which makes a significantly large increase in the 4th quarter. This increase is due to three main factors: (a) timing of transfer of expenditures to the secondary (note that Q3 is very low); (b) rentals & travel costs for interviewing approx 75 position reallocations for org effectiveness; & (c) major computer purchases at year-end. Appropriation 801 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 30 Appropriation 901 for general program operations. Spending Pattern Explanation: Key here is to look at pattern in all general operations appropriations combined in order to assess variation by line by quarter. Since all fund sources are equal, you are looking at impact of the allocation process if you evaluate the expenditure pattern by appropriation. Total by line shows that salary and fringe are typical (salary higher in last quarter and fringe higher in first quarter)--see Variability Factors. Expenditures on the supplies line tend to run highest in the 4th quarter. Causes for the 4th quarter spike are variable by year. They are highest in 4th quarter in FY 02 due to printing costs & postage costs for snowmobile & boat registration, whereas in contrast these costs tended to hit in 3rd quarter in FY 01. In FY 01, about one-third of ALIS bills from Central Trust Bank were paid in 4th quarter, whereas in FY 02, the largest portion of payments was in third quarter. Appropriation 901 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows the usual pattern for a secondary in FY 01 (see Variability Factors) but not in FY 02. Differing pattern in FY 02 due to GPR cuts; and bureau delayed spending as much as possible until cuts were finalized. Appropriation 901 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Appropriation 901 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Most predominant pattern is salary line high in quarter 4 in both FY 02 and 01 (see Variability Factors). 4th quarter high on the supplies line in FY 01 due to encumbrances paid in that quarter for ELOS & CAOS databases. Appropriation 901 for general program operations. Spending Pattern Explanation: This is a small subprogram that is mostly positions. Key is to look at pattern in all general operations appropriations combined in order to assess variation by line by quarter. Since all fund sources are equal, you are looking at impact of the allocation process if you evaluate the expenditure pattern by appropriation. Totals show roughly 25% per quarter in FY 02 and in FY 01 except that fourth quarter is 35%. Increase due to computer purchases; bureau waited til end of year to buy to assure that balance would be available.
- 31 Appropriation 124 was used on a one-time basis for money received to match other private money.
- 32 Appropriation 136 in Endangered Resources is private and public sources of funding used for eagle and osprey projects. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year. Appropriation 136 in Forestry is used to maintain a warehouse which involves the purchase and sale of fire equipment for sale outside DNR. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 33 Appropriation 137 is used for the Whooping Crane Reintroduction program supported by Tribal Gaming Revenue. See Variability Factors above for DNR overview explanation of expenditure pattern.
- 34 Appropriation 140 is used to make a direct payment to the International Crane Foundation for a wild crane crop damage study, as directed by the Legislature. The payment is made when the request is received from the recipient.
- 35 Appropriation Description: Appropriation 176 for Fisheries and Habitat funds research on coastal brook trout in Lake Superior. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 36 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 12.0 FTE. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 37 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 35.0 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters. Appropriation Description: Appropriation 221 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 Variability Factors for DNR overview explanation of expenditure variance between quarters.
- 38 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.
- 39 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. Spending Pattern Explanation: Note that LTE funding transferred at the end of the year. There are some encumbered contracts and systems development on the supply line.
- 40 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.

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- 41 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.
- 42 Appropriation Description: Appropriation 235 in Waste Management is to longer in use. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 43 Appropriation Description: Appropriation 236 in Air Management is funding for stationary sources permit writing (EPA Title V program). This covers 99.0 FTE. Spending Pattern Explanation: This is Air Management's primary funding source. See Variability Factors for primary information. This fund also covers intern contracts, SLOH contracts, and department-wide charges. Appropriation Description: 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 Variability Factors for DNR overview explanation of expenditure variance between quarters.
- 44 Appropriation Description: Appropriation 321 in ISS is funding from Program revenue paid on Environmental Impact Services. The expenditures from this fund include consultant costs, printing and postage. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 45 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 46 Appropriation Description: Appropriation 330 in ISS is funding for printing and postage reimbursement from power company-related projects. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 47 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 services from Air Management - stationary sources. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 48 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.
- 49 Appropriation 419 for Great Lakes protection activities. Spending Pattern Explanation: See Variability Factors. This is a secondary appropriation.
- 50 Appropriation 426 for certification of operators of water systems, wastewater treatment plants and septage servicing vehicles and for wastewater management activities. Spending Pattern Explanation: This is a small appropriation and eligible costs are moved here as early in the year as possible in order to use the funds. See Variability Factors.
- 51 Appropriation Description: Appropriation 430 for Fisheries and Habitat funds waterway and wetland permitting, including 9 FTE positions and support. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 52 App 625 is PR audit recovery. It is used to recover grant payments in the event of an audit finding. There is very limited use of these funds for special grant projects, such as cropping around rivers and lakes. Payment pattern based entirely on when an award was made.
- 53 Resource acquisition & development - based on grant agreements.
- 54 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, and these only occurred in first half of FY 01.
- 55 Appropriation 829 is used for general program operations. Spending Pattern Explanation: Funds deleted in 01-03 budget. In FY 01, funds 90% salary & fringe for attorneys. 8 payperiods in last quarter; see Variability Factors. Appropriation 829 for general program operations. Spending Pattern Explanation: Funds deleted in 01-03 budget. Formerly was a secondary appropriation; see Variability Factors.
- 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 Variability Factors). 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 See App. 901. Appropriation 929 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows pattern associated with secondaries (see Variability Factors). Appropriation 929 for general program operations. Spending Pattern Explanation: This is a secondary appropriation (see Variability Factors), and assignment to the secondary has both manual and automated components. Tend to hold off until revenue can be assessed.
- 58 Appropriation 935 for Fox River management. Spending Pattern Explanation: Entirely due to when bills are moved. This is a small appropriation and transfers are done manually. First charged to the primary and then moved.
- 59 Appropriation 936 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows pattern associated with secondaries (see Variability Factors).
- 60 Appropriation Description: Appropriation 441 for Fisheries and Habitat funds baseline monitoring of water quality and habitat, including lakes association partnership self-help monitoring. It funds 8 FTE. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 61 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 per description above for App 602. We pay when the work is completed.
- 62 Appropriation 137 in Endangered Resources is used for supporting the Whooping Crane Reintroduction project. See Variability Factors above for an explanation of expenditure patterns. This is a secondary appropriation.
- 63 Appropriation 138 is used for support of the Elk Management program, paid for with tribal gaming revenue. Expenditures are run through the primary appropriation and allocated back later in the year. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 64 Appropriation 139 in Endangered Resources is used for Coastal Zone Management including coastal wetland project and guidebooks. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 65 Appropriation 139 in Forestry is used for fire equipment that was bought by Forestry subprograms. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 66 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.
- 67 Appropriation Description: Appropriation 438 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 68 Appropriation 556 was authorized for a one time \$10,000 payment in 2001-2002. The statutory reference is Section 9137 (5z). Appropriation 556 in Wildlife Management was a direct grant from the Wisconsin Conservation Hall of fame. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 69 App 626 is a grant for a drinking water study approved in 1999-01 biennial budget. Funds went to the town of Swiss and the St. Croix band of Chippewa for a study to determine approaches to address water quality problems. Payments are made based on when DNR receives invoices for costs that the grantee has incurred.
- 70 App 639 is for nonpoint grants and assistance to the Oneida Nation of Chippewa under s. 281.65. Payment is based on the grant application deadline, processing time and when the project is completed.
- 71 Transportation Development projects - spring/summer construction - 2002 correction for withdrawal of DOT funding pending litigation
- 72 Resource acquisition & development - 2002 4th quarter transfer from 711 for FEMA related work
- 73 Appropriation 831 for general program operations. Funds are used for the SCO bills from DOA which arrive in the third quarter. Appropriation 831 for general program operations. Spending Pattern Explanation: This appropriation is its own primary; see Variability Factors. Exception is salary line in 4th quarter of FY 02 which is exceptionally high (making 46% of total expenditures occur in Q4) because auto tech salaries were paid from the PRS appropriation (part of 01-03 budget repair bill cuts). Appropriation 831 for general program operations, funded by PRS charges. Spending Pattern Explanation: Salary & fringe lines in FY 02 and 01 as expected; see Variability Factors. Supplies line higher in 3rd & 4th quarters in FY 02 and 01 due to up-front encumbrances for contractual services which are not paid till later in the year. Also pre-payment of master leases. On supplies line in FY 01, 3rd quarter very low & 4th quarter especially high due to self-imposed freeze which was not lifted until late in the year.
- 74 Appropriation 832 for general program operations, funded by PRS charges. Spending Pattern Explanation: Salary & fringe lines in FY 02 & 01 as anticipated; see Variability Factors. Exception to expected pattern is minus figure on supplies line in 4th quarter of FY 02. These are contractor costs for web-mapping. Cost were encumbered up front, paid and then moved to other subprograms (WA, RR, & FR).
- 75 Appropriation 938 for approval fees to Lac du Flambeau band. Spending Pattern Explanation: This is a single payment to the Lac du Flambeau based on the license year and is made at the end of the license year.
- 76 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 77 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.

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- 77 Appropriation 159 is used for pheasant restoration projects paid for with pheasant stamp money, and to support several permanent positions. The expenditures are seasonal, but run through the primary appropriation. See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 78 Appropriation 160 is used for wetland habitat improvement projects for waterfowl using revenue from waterfowl stamps. The work is seasonal, but expenditures are also run through the primary appropriation. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 79 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. The program is responsible for protecting, conserving, managing, and regulating the use of Wisconsin's wildlife and its habitats. Appropriation 101-08 is used to support general operations of the Land Program Management subprogram. Almost all expenditures are for permanent positions. Primary appropriation allocation. Appropriation 161-11 is the primary appropriation from the Fish & Wildlife account used to support the general operations and staffing in the Wildlife Management program. See Variability Factors for DNR overview explanation of expenditure variance between quarters. Also, much of the work is seasonal. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year. Appropriation 161 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, the Karner blue butterfly Habitat Conservation Plan, 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters. Appropriation 161-12 is the primary appropriation for general operations of the Forestry Division. 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, the Karner blue butterfly Habitat Conservation Plan, forest ecology including ecological classification systems, silvicultural, forestry public awareness and outreach, issue management, personnel management and recruitment, GIS and remote sensing, resource analysis and utilization, and forest inventories.
- 80 Appropriation 162 in Wildlife Management is used to support forest wildlife management from the Forestry account. Use of this appropriation is scheduled to be phased out with the 03-05 budget. Appropriation 162-11 is used to support permanent wildlife management positions from the Forestry account for forestry wildlife management work. The expenditures are coded to the primary appropriation initially, and allocated back later in the year. See Variability Factors for general explanation of variations in expenditure patterns.
- 81 Appropriation 163 in Endangered Resources is used for Endangered Resources General Program Operations. This includes position support and check off and licence plate. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 82 Appropriation 169 in Forestry is used to pay real estate taxes and assessments on DNR properties. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 83 Appropriation 172 for Forestry is used to fund All-Terrain Vehicle projects and ATV trail maintenance on ATV trails on state forest properties. Expenditures are seasonal. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 84 Appropriation 173 in Wildlife Management is used to prepare land for planting. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year. Appropriation 173 in Forestry is used for rent site preparation and equipment to counties. Appropriation 173-11 is used to 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. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 85 Appropriation 174 for Forestry is used to fund snowmobile trail maintenance on state forest properties from the Snowmobile account. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 86 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 87 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 88 Appropriation 183 in Endangered Resources is used for small projects and specific gifts which may include educational material and support for LTE's in dealing with Trumpeter Swans. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 89 Appropriation 184 is used to provide payments to trappers to control beavers, and damage done by beaver dams. Expenditures are seasonal, but go through the primary appropriation. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 90 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 91 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 92 Appropriation Description: Appropriation 361 in Law Enforcement is the primary funding from the Fish and Wildlife Account of the Conservation Fund. This funding is used to fund 143.13 staff who deal with fish and wildlife enforcement issues. Appropriation 361 in ISS is funding from Conservation SEG 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 30.4 FTE, this is the ISS primary account. Appropriation 361 in the Enforcement and Science Program Management covers staff costs associated with the supervisory staff for Law Enforcement and Integrated Science Service. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 93 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 4.0 FTE on this funding source. Spending Pattern Explanation: The purchase of education materials often occurs at the end of the year.
- 94 Appropriation Description: Appropriation 363 is the Conservation Fund funding for Vehicle-killed deer. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 95 Appropriation Description: Appropriation 365 in Law Enforcement is used for hunter education supplies and services. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 96 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 97 Appropriation 369 in Law Enforcement is used for education and safety programs supplies and services.
- 98 Appropriation Description: Appropriation 370 in Law Enforcement is used for snowmobile enforcement and safety training. This is often the reimbursement for instructors. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 99 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 100 Appropriation Description: Appropriation 382 in ISS is funding for contacts and grants related to work on the Aquatic and Terrestrial Resources Inventory. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.

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- 101 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. Appropriation Description: Appropriation 442 for Fisheries and Habitat funds wetland mapping. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 102 Appropriation Description: Appropriation 443 for Fisheries and Habitat funds administration of the salmon stamp, supports hatcheries that raise trout and salmon for the Great Lakes, and surveys related to the stocking program. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 103 Appropriation Description: Appropriation 444 for Fisheries and Habitat funds inland trout habitat improvements. It supports 9.3 FTE positions. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 104 Appropriation Description: Appropriation 459 for Fisheries and Habitat 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 192 FTE positions. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 105 Appropriation 465 for lake and river management activities. Spending Pattern Explanation: This is a secondary appropriation. Appropriation 465 for Fisheries and Habitat funds lakes association partnership self-help monitoring, lake habitat work on shallow lakes, wetlands mapping, and aquatic plant management. It supports 11.5 FTE positions. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 106 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 107 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.
- 108 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.
- 109 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.
- 110 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. Appropriation 553 in Wildlife Management is used for wildlife damage once a year claims and abatement. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 111 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.
- 112 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 113 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.
- 114 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 115 Appropriation 562 is used to make payments to Canada for participation in migratory waterfowl flyway quota planning. The payment is made once per year at a specific time. Appropriation 562 in Wildlife Management is used for migratory waterfowl. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 116 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.
- 117 Appropriation 564 is used to make wildlife habitat aid payments to counties (10 cents/acre) for habitat projects on County Forests from 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 118 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 119 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 120 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.
- 121 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.
- 122 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.
- 123 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 124 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 125 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 126 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 127 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.
- 128 Appropriation Description: Appropriation 575 is a Recreation Aid from the snowmobile account in the conservation fund an amount equal to the estimate of snowmobile gas tax payment for state aid 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.
- 129 Appropriation Description: Appropriation 576 is a Recreation Aid from the ATV account in the conservation fund an amount equal to the estimate of ATV gas tax payment for state aid for ATV trails. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 130 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 131 Appropriation Description: Appropriation 578 is a Recreation Aid to provide aid to towns, villages, cities and counties for the acquisition, development, operation and maintenance of off-the-road Type 1 motorcycle trails and facilities and to the DNR for the development and maintenance of existing off-the-road Type 1 motorcycle trails at the Black River state forest and the Bong State Recreation Area. Spending Pattern Explanation: Grants are awarded twice each fiscal year - at the beginning and again toward the end. As work is completed, reimbursement is requested and paid.
- 132 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. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.

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- 133 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 Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 134 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
- 135 Appropriation Description: Appropriation 585 is a Recreation Aid created in the 2001-02 budget to provide aid to the city of Sparta to build a snow-bike-pedestrian bridge over I-90. Total aid was to be \$124,000. Spending Pattern Explanation: Only one year of payments made
- 136 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.
- 137 App 664 was for lake management planning grants and was closed out by the Legislature. It is not used for any payments with the exception of final payments on grants that were originally awarded when the appropriation was active. Payment patterns simply reflect when the grantees come in for their final payment.
- 138 App 675. Same as App 674.
- 139 Debt Service - based on amortization schedule - 4th quarter refunds from DOA for "Big Chip" purchase
- 140 Debt Service - based on amortization schedule
- 141 Debt Service - based on amortization schedule
- 142 Rental property maintenance & development - spring/summer construction
- 143 Debt Service - based on amortization schedule
- 144 SE Wi Boat Access development - spring/summer construction
- 145 Resource acquisition & development - spring/summer construction
- 146 Boat Access development projects - spring/summer construction - 2002 4th quarter transfer to SFR grant
- 147 Mississippi/Lower St Croix river development -spring/summer construction
- 148 Administrative facility development -
- 149 WCC payments - spring/summer seasonal work
- 150 Appropriation 861 for general administration and field administration of the department. Spending Pattern Explanation: This is the bureau's primary appropriation--see Variability Factors. Exception is the supplies line jump in 4th quarter in FY 02 & 01. In FY 02 Into the Outdoors (TV show) charges were paid in 4th quarter. In FY 01, IT development funds rec'd in budget were spent in 4th quarter. Appropriation 861 for general program operations. Appropriation 861 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation; see Variability Factors. Third quarter in FY 02 shows large jump on supplies line because SCO billing from DOA is always paid in third quarter. Appropriation 861 for general program operations. Spending Pattern Explanation: Almost 100% of expenditures are salary & fringe. Variations due to number of payroll periods per quarter--see see Variability Factors. Appropriation 861 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation which means expenditures load heavily early in the year; see Variability Factors. However, this pattern is partially offset by the fact that the fact that quarter 4 in both FY 02 and FY 01 had 8 payperiods, making salary heavy in last quarter. Net effect is roughly equal expenditures between quarters. Appropriation 861 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation; see Variability Factors. Explanation for salary & fringe lines; see Variability Factors. Exception to pattern is large minus number on supplies line in quarter 3 of FY 02. Cost of T1 lines had been moved to the rates but first 6 months of costs (over \$400,000) were charged to non-PRS approp's which required transfer of these costs to PRS in 3rd quarter. Appropriation 861 for general program operations. Spending Pattern Explanation: See App 801. Appropriation 861 for general program operations. Spending Pattern Explanation: This is a primary appropriation; see Variability Factors. Exception is the minus expenditure in 3rd quarter of FY 01 when large volume of expenditures were moved off to secondary appropriations.
- 151 Appropriation 865 for all revenue received from promotional activities and publications. Spending Pattern Explanation: No M&B expenditures coded to this appropriation. Appropriation 865 for promotional activities and publications. Spending Pattern Explanation: Funds only spent when print supply of publications runs out and needs to be re-printed. Appropriation for 865 for Endangered Resources is a Promotional Account that can be used for snake books. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year. Appropriation 865-11 is used for the deposit of funds from selling the watchable wildlife guide, and for paying for the production of that guide. Expenditures are run through the primary appropriation.
- 152 Appropriation 890 in Endangered Resources is small gifts that are used for support for the wolf program and Kettle Moraine restoration. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 153 See App. 901. Appropriation 961 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation. However, it has no spending authority. All expenditures start here and then are assigned off to the secondaries, reducing the grand total to zero on all lines. Hence, dates on which assignments are made to the secondaries are the only factor driving the expenditure pattern. Appropriation 961 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation and expenditures follow the pattern of a primary (see Variability Factors). Appropriation 961 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation; see Variability Factors. Minus numbers reflect costs being moved from the primary to secondary appropriations. Appropriation 961 for general program operations. Spending Pattern Explanation: This is the bureau's primary appropriation. See explanation for Appropriation 901. These expenditures are the net of what is left after the transfers.
- 154 Appropriation 971 for Fox River management. Spending Pattern Explanation: Funding ended 9-30-01 and put on manual assignment in FY 02. Status of payments was unclear so assignment postponed to last quarter of FY 02. Assignment pattern in FY 01 more consistent with the usual pattern for a secondary appropriation (see Variability Factors).
- 155 Appropriation 975 for production and distribution of the Natural Resources Magazine. Spending Pattern Explanation: Timing of payments due entirely to when the six issues/yr are printed relative to each quarter of the year.
- 156 Appropriation 978 for snowmobile aids administration. Spending Pattern Explanation: Spending pattern fairly equal between quarters in 02 and 01. Exception is the supplies line in FY 02 with larger purchases in 4th quarter. These were snowmobile purchases.
- 157 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.
- 158 Appropriation 181 in Endangered Resources is grants from F&W service for specific endangered resources projects. Appropriation 181 in Forestry is for grants primarily from the U.S. Forest Service. Approp. 181 in Wildlife Management is for grants from the F&W Service, primarily the PR grant. See Variability Factors for general explanation of variation in spending between quarters of a fiscal year.
- 159 Appropriation 187 is used to deposit re-imbursments for out of state fire emergencies. Funds are used to re-imburse state accounts where expenses were incurred. Expenditures are made as re-imbursments are received.
- 160 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
- 161 App 586 is enforcement aids, federal funds. This appropriation has no spending authority and will be eliminated.
- 162 Resource acquisition & development (federal) - expenditures in accordance with grant agreements - 4th quarter transfers from 711 for NRTA grants

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- 163 Appropriation 885 is used for general administration and field administration of the department. Spending Pattern Explanation: This is a secondary appropriation, see Variability Factors. Appropriation 885 for general program operations. Spending Pattern Explanation: About 80% of expenditures are salary & fringe for attorneys. Eight payperiods in last quarter of FY 02 and 01 inflate 4th quarter expenditures. See Variability Factors. High S&S expenditures in 3rd quarter in FY 02 reflect fact that most costs were moved to this secondary in the 3rd quarter. Appropriation 885 for general program operations. Appropriation 885 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Exception is spending pattern in FY 02 with a -64% of total expenditures occurring in quarter 3. Assignment process from FY 01, including a project FTE, rolled automatically into FY 02 but project position was gone in FY 02. (Approp is mainly salary & fringe.) Required a manual correction in quarter 3. Appropriation 885 for general program operations. Spending Pattern Explanation: This is a secondary appropriation, see Variability Factors. Assignments to secondary appropriations in AF in FY 01 were done manually, primarily in 4th quarter. Appropriation 885 for general program operations. Spending Pattern Explanation: This is a secondary appropriation. 4th quarter highs in salary line; see Variability Factors. Exception to the pattern is the minus expenditure on the supplies line in 3rd quarter of FY 02. Cost of T1 lines had been moved to the rates but first 6 months of costs (over \$400,000) were charged to non-PRS appropriations which required transfer of these costs to PRS in 3rd quarter. Appropriation 885 for general program operations. Spending Pattern Explanation: See App. 801. Appropriation 885 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 164 See App. 901. Appropriation 983 for general program operations. Spending Pattern Explanation: This is a secondary appropriation (see Variability Factors). Exception to the pattern is the difference between FY 02 & 01, where 4th quarter expenditures are minues in 02 and high positive numbers in 01. This difference is due to the fact that the allocation process was manual in 01 and automated in 02.
- 165 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 166 Appropriation Description: Appropriation 276 in Remediation and Redevelopment is funding for PECFA-related sites - high-priority LUST. A large part of the duties of the 4.0 FTE include DOC interaction. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 167 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 168 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.
- 169 Appropriation Description: Appropriation 286 in RR is the annual transfer from Petro Fund to Env Fund. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 170 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 171 Appropriation Description: Appropriation 487 in Drinking Water and Groundwater is the transfer account into the Environmental Fund. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 172 Appropriation 884 for general program operations. Spending Pattern Explanation: Salary and fringe for attorneys make up 80-90% of total expenditures. Eight payperiods in last quarter of FY 02 & 01 inflate 4th quarter expenditures. See Variability Factors.
- 173 Appropriation 968 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows the pattern associated with secondaries; see Variability Factors.
- 174 Appropriation 984 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Supplies line expenditures in both FY 02 and 01 are limited to 4th quarter; most of these funds support ozone outreach & education in SE WI; this is a summer-time issue.
- 175 Appropriation Description: Appropriation 261 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. This funding is for 5.0 FTE. Appropriation 261 in Remediation and Redevelopment is funding for staff duties that include: groundwater sampling and customer service. This funding is for 8.0 FTE. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 176 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 Variability Factors 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.
- 177 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 11.0 FTE. Spending Pattern Explanation: See Variability Factors 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 34.5 FTE. Spending Pattern Explanation: This is RR's primary account. See Variability Factors 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 178 Appropriation Description: Appropriation 371 in Law Enforcement is used for environmental enforcement wardens, paid from the Environmental Fund. This is funding for 9.0 FTE. Appropriation 371 in ISS is funding for SLOH work and for work on consolidated billing from the environmental fund. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 179 Appropriation Description: Appropriation 372 in ISS is funding for 5.5 positions from the Environmental Fund. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 180 Appropriation Description: Appropriation 376 in Law Enforcement is used for environmental enforcement wardens, paid from the Environmental Fund. This is funding for 2.0 FTE. Appropriation 382 in ISS is funding for the library services from the environmental fund. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 181 Appropriation 457 for water pollution credit trading pilot projects. Spending Pattern Explanation: This is all contracts. Payment varies depending on when the Dept receives the bill.
- 182 Appropriation 458 for nonpoint source water pollution abatement program. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 183 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.
- 184 Appropriation 461 in ISS is no longer used and should be deleted. Appropriation 461 for general program operations--administration of environmental activities. Spending Pattern Explanation: Activities funded from 461 are also funded from GPR and federal funds. Try to use the 461 first. Appropriation 461 in Drinking Water and Groundwater is used mainly for DG activities related to groundwater management and private water systems. This appropriation funds 12 positions. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 185 Appropriation Description: Appropriation 463 in Drinking Water and Groundwater is used for groundwater contracts for research, monitoring, and investigations. Spending Pattern Explanation: See Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 186 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.
- 187 Appropriation 478 for performance of duties related to the nonpoint source program. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 188 Appropriation 488 for conducting cooperative remedial action. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 189 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).
- 190 App 662 was for nonpoint grants and was repealed in the 01-03 biennial budget. Only payments currently made are final payments for projects awarded under the original language. Timing of payment is entirely driven by when the grant project is completed.

DEPARTMENT OF NATURAL RESOURCES

- 191 Appropriation Description: Appropriation 667 is an Environmental Aid for household hazardous waste grants. These grants go to municipalities for household hazardous waste disposal and collections programs. Spending Pattern Explanation: None
- 192 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.
- 193 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.
- 194 Appropriation Description: Appropriation 688 is an Environmental Aid for the SUDZ grant program for municipalities. Spending Pattern Explanation: Grants are awarded once year, depended on the applicants completion of materials and provisions.
- 195 Debt Service - based on amortization schedule
- 196 Debt Service - based on amortization schedule
- 197 Appropriation 863 for general program operations. Spending Pattern Explanation: FY 02 first quarter assignment to this secondary was too high and adjusted downward in following quarters. FY 01 spending pattern by line reflects normal pattern for a secondary appropriation; see Variability Factors. Appropriation 863 for general program operations. Spending Pattern Explanation: This is a secondary appropriation, see Variability Factors. Assignments to secondary appropriations in AF in FY 01 were done manually, primarily in 4th quarter. Appropriation 863 for general program operations. Spending Pattern Explanation: These funds are used for the Wisc Waters Initiative. Exceptions to the general spending pattern: (a) minus salary & fringe amounts in FY 02 fourth quarter. This is the result of an FTE cut for the budget repair bill. (b) Supplies expenditures are highest in 3rd quarter in FY 02 due to large volume of master lease payments. (c) Supplies expenditures are highest in 4th quarter of FY 01 due to a large volume of computer purchases. Appropriation 863 for general program operations. Spending Pattern Explanation: See App. 801. Appropriation 863 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 198 See App. 901. Appropriation 963 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and shows the pattern associated with secondaries; see Variability Factors. Appropriation 963 for general program operations. Spending Pattern Explanation: This is a secondary appropriation (see Variability Factors). LTE line increase in 4th quarter in FY 02 and 01 is due to summer interns hired in the Minority Internship Program. Appropriation 963 for general program operations. Spending Pattern Explanation: This is a secondary appropriation and costs not transferred until 3rd and 4th quarters in FY 02 and 01. See Variability Factors. Appropriation 963 for general program operations. Spending Pattern Explanation: See Appropriation 901.
- 199 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 200 Appropriation Description: Appropriation 686 is an Environmental Aid for the DERF grant program for municipalities. Spending Pattern Explanation: Grants are awarded depended on the applicants completion of materials and provisions.
- 201 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 Variability Factors).
- 202 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 Variability Factors above for DNR overview explanation of expenditure variance between quarters.
- 203 Appropriation Description: Appropriation 377 in Law Enforcement is used for a recycling enforcement wardens, paid from Recycling Fund. This is funding for 1.0 FTE. Spending Pattern Explanation: See Cell Variability Factors 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.
- 204 App 665 is for municipal and county recycling rants. It was eliminated in the 01-03 biennial budget. The FY 01 payment pattern reflects the payment deadlines established for the Department.
- 205 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.
- 206 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.
- 207 App 678 is environmental aids for the lake states wood utilization consortium. It was for innovative forestry projects in the lakes states and sunset in 97-99. The remaining payments for all outstanding projects were made in FY 02. Payment date governed by review and approval of the final report by the Department of Commerce. Once Commerce gave its approval, DNR could make the final payment.
- 208 Appropriation 867 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. In FY 02, no spending in first half of year due to delay in budget passage & uncertain status of funds. Appropriation 867 for general program operations. Spending Pattern Explanation: This is a secondary appropriation, see Variability Factors. Assignments to secondary appropriations in AF in FY 01 were done manually, primarily in 4th quarter.
- 209 Appropriation 967 for recycling administration. Spending Pattern Explanation: This is a secondary appropriation and shows the pattern associated with secondaries; see Variability Factors. Appropriation 967 for recycling administration. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Also supplies line increase in 4th quarter in FY 02 & 01 due to fact that UW household survey contract is paid in the 4th quarter. Appropriation 967 for recycling administration. Spending Pattern Explanation: Spending pattern reflects fact this is a secondary appropriation (see Variability Factors). In order for costs to be assigned to this appropriation, they have to be earned. Assignment also affected by the seasonality of the grants workload.
- 210 Stewardship Land Acquisition
- 211 Stewardship Property Development
- 212 Stewardship - Bluff Protection
- 213 Stewardship Friends Group Grants
- 214 Nonpoint Source Grants
- 215 Environmental Repair projects
- 216 Urban Nonpoint Source Grants
- 217 Rhinelander Headquarters Facility-one time purchase of land
- 218 Central office systems furniture
- 219 Hayward Ranger Station addition
- 220 Dam Maintenance/safety projects
- 221 Pollution Abatement
- 222 Local Parks Land Acquisition
- 223 Local Parks Recreation Development
- 224 Seg Revenue supported Admin Facility Development
- 225 Rhinelander Headquarters Facility-one time purchase of land
- 226 Seg Revenue supported Admin Facility - small projects
- 227 Wilson Nursery Tree Handling
- 228 Nevin Fish Hatchery Raceway
- 229 Antigo Office & Ranger Station
- 230 Sandshill Wildlife Area Dormitory
- 231 Environmental Remediation projects
- 232 Segregated Revenue Supported Admin Facilities Minor Projects
- 233 Havenwoods Landfill Cap

DEPARTMENT OF NATURAL RESOURCES

- 234 Bayfield Hatchery Water Supply
- 235 Lake Winnebago/Terrell Island Breakwall
- 236 Admin Facilities Repair
- 237 Admin Facilities Health & Safety
- 238 Winnebago Co/ Oshkosh Service Center
- 239 Statewide Storage/Maintenance Facilities
- 240 Oshkosh Service Center
- 241 GPR supported DNR Admin Facilities
- 242 Northeast Region Service Center Land Purchase
- 243 Rhinelander Headquarters Facility-one time purchase of land
- 244 GPR supported DNR Admin Facilities Preventive Maintenance
- 245 Antigo Office & Ranger Station
- 246 Winnebago Co/ Oshkosh Service Center
- 247 Northeast Region Service Center Land Purchase
- 248 Fitchburg SCR Region Headquarters - remodel & furnish
- 249 Ice Age Trail Land Acquisition
- 250 Dam safety projects
- 251 Stewardship program
- 252 Stewardship development - small projects
- 253 Stewardship development
- 254 Chippewa trail development
- 255 Stewardship Health/Safety/repair projects
- 256 Stewardship Trail Development projects
- 257 Stewardship State Park Shop/Service Building Development Projects
- 258 Stewardship State Park Toilet/Shower Buildings
- 259 Kettle Morrain SF Wastewater Treatment Facility
- 260 Devil's Lake Water Supply
- 261 State Park Trail Improvements
- 262 Stewardship Facilities Repair/Renovation
- 263 Stewardship Health/Safety/repair projects
- 264 Crex Meadows Wildlife Area Education Center
- 265 Hank Aaron Trail Development
- 266 Building Commission Project Contingency Funds
- 267 Building Commission Project Contingency Funds
- 268 Building Commission Capital Equipment Acquisition
- 269 Building Commission Facilities Repair Projects
- 270 Building Commission - Utilities repair/renovation
- 271 Building Commission - Health & Safety Projects
- 272 Building Commission - Health * Safety Small Projects
- 273 Building Commission - Preventive maintenance
- 274 Building Commission - DNR Preventive Maintenance
- 275 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.
- 276 Appropriation 869 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors. Exception to pattern is FY 02 with a minus amount in S&S in quarter 3. Too much expenditure was assigned in quarters 1 & 2, not allowing for a transfer to GEO in bureau reorganization. Had to be corrected in quarter 3. Appropriation 869 for general program operations. Spending Pattern Explanation: This is a secondary appropriation; see Variability Factors.
- 277 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.
- 278 Appropriation 986 for administration of clean water fund aids (federal). Spending Pattern Explanation: Transfers to this federal appropriation were manual in FY 00 and automated in FY 01 & 02. Transfers are at a high rate in the first half of the FY and end sometime in the second half. Adjustments are made during the second half when final federal funding levels are known.
- 279 Appropriation 988 for administration of safe drinking water loan program. Spending Pattern Explanation: Transfers were manual in FY 00 & automated in 01 and 02. The pattern is a typical pattern for a secondary appropriation (see Variability Factors).
- 280 Agency Funded Capital Projects
- 281 Building Trust Fund - Health & Safety Projects
- 282 Building Trust Fund - Planning

DEPARTMENT OF PUBLIC INSTRUCTION

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$4,181,412,806.48	\$4,419,090,772.39	\$4,591,783,941.31	327.37	334.37	290.72
State Operations	27,216,398.28	30,352,461.18	28,627,857.62	327.37	334.37	290.72
Local Assistance	4,112,491,688.08	4,328,360,977.35	4,488,828,386.26			
Aids to Ind. & Org.	41,704,720.12	60,377,333.86	74,327,697.43			
FEDERAL REVENUE (1)	\$384,347,370.30	\$419,703,987.60	\$440,415,987.55	215.01	243.06	270.79
State Operations	21,550,848.47	23,358,237.26	27,057,607.92	215.01	243.06	270.79
Local Assistance	325,107,400.55	357,396,909.24	372,647,475.59			
Aids to Ind. & Org.	37,689,121.28	38,948,841.10	40,710,904.04			
PROGRAM REVENUE (2)	\$31,961,696.82	\$35,780,495.24	\$38,170,634.01	79.37	79.92	80.37
State Operations	18,269,410.29	19,144,009.11	21,553,782.42	79.37	79.92	80.37
Local Assistance	13,494,286.53	16,433,486.13	16,384,909.29			
Aids to Ind. & Org.	198,000.00	203,000.00	231,942.30			
SEGREGATED REVENUE (3)	\$835,150.00	\$1,692,767.25	\$1,721,588.00			
State Operations						
Local Assistance	835,150.00	1,692,767.25	1,721,588.00			
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$4,598,557,023.60	\$4,876,268,022.48	\$5,072,092,150.87	621.75	657.35	641.88
State Operations	67,036,657.04	72,854,707.55	77,239,247.96	621.75	657.35	641.88
Local Assistance	4,451,928,525.16	4,703,884,139.97	4,879,582,359.14			
Aids to Ind. & Org.	79,591,841.40	99,529,174.96	115,270,543.77			

(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

DEPARTMENT OF PUBLIC INSTRUCTION

OVERVIEW

The department experienced fluctuations in its GPR-funded state operations expenditures between fiscal year 1999-2000 and fiscal year 2001-02. While the general program operations appropriation expenditures declined by \$193,172 GPR, the general program operations; school for the deaf and center for the blind and visually impaired appropriation expenditures grew by \$927,841 GPR. The department's pupil assessment appropriation witnessed similar expenditure growth over the same period.

Several of the department's local aids appropriations experienced expenditure increases during the period in question. The general equalization aids appropriation spending grew by \$284,836,186 GPR from fiscal year 1999-2000 to fiscal year 2001-02. Spending for charter schools and the Milwaukee Parental Choice Program grew by \$12,540,559 GPR and \$19,436,591 GPR, respectively. Expenditures for the Student Achievement Guarantee in Education (SAGE) program increased by \$57,658,600 GPR during this period, while spending for special education increased by \$27,632,700 GPR.

Changes in FED and PR expenditures were significant in some cases. FED expenditures on state operations grew by \$4,769,955 from fiscal year 1999-2000 to fiscal year 2001-02. Department spending on local aids grew by \$47,690,359 FED during the same period. The department also saw significant growth in the amounts received and expended for school lunch handling charges (\$2,367,761 PR).

ANALYSIS

The department's expenditures for general program operations show a mixed pattern. Overall GPR spending support for the department's main office staff continues to decline over time. (While not captured in the department's 2000-02 fiscal summary, the department has absorbed significant reductions to its base general program operations budget as a result of mandated cuts in 2001 Wisconsin Acts 16 and 109.) The annual expenditure increases related to the state's residential schools are directly related to pay plan supplements and standard budget adjustments. Spending has slowed recently due to cuts related to the passage of Act 109. In response to repeated declines in GPR funding for program operations, the department has increasingly resorted to shifting costs to the administrative portions of the federal grant funding it receives. This accounts for some of the overall increase in expenditures for program operations support.

GPR spending patterns for the general program operations appropriation show a sizeable fourth quarter increase in fiscal year 2001-02 expenditures relative to prior quarters. This is a change from fiscal year 1999-2000 when expenditures in quarters three and four remained fairly constant. The department reports that fourth quarter expenditures for the general program operations appropriation were higher in fiscal year 2001-02 due to the final settlement of fixed cost and chargeback allocations. Expenditures for the general program operations; school for the deaf and center for the blind and visually impaired appropriation expenditures show a relatively even flow of spending across quarters in each fiscal year.

The most extensive increases in the department's GPR spending have occurred in the area of local aids. General equalization aids, charter schools, the Milwaukee Parental School Choice Program, special education and SAGE are some of the main determinants in increased GPR

spending over the past three fiscal years. In each of these cases, expenditures are determined by statutory mandates, especially the commitment to fund two-thirds of partial school revenues. The department has little or no discretion in the amounts it spends.

The department continues to receive significant new funding from the federal government, which is reflected in increased expenditures for local aids for the period in question. Furthermore, the department can expect to receive sizeable increases in federal funding in fiscal year 2002-03 due to the recent implementation of the No Child Left Behind Act at the national level.

DEPARTMENT OF PUBLIC INSTRUCTION

255			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	4,013,223.76	3,055,817.06	4,596,484.52	4,911,984.55	3,430,669.80	3,830,605.79	4,983,824.18	3,383,802.82	3,491,070.02
2			102-Gen pgm ops; school for the deaf and ctr for the blind and vis impaired	4,857,102.73	2,531,228.73	2,784,233.03	4,937,678.60	2,502,304.44	2,745,557.69	4,593,157.90	2,081,462.67	2,570,102.58
3			103-Energy costs; school for the deaf and center for the blind and vis impaired	120,198.98	116,539.50	123,277.20	117,481.67	170,183.46	164,389.34	99,080.45	102,323.41	94,359.75
4			104-Principal repayment and interest	254,311.92	1,031,099.65	623.64	302,328.43	2,410.22	970,743.70	411,053.17	874,588.78	20,806.33
5			105-Pupil assessment	1,279,164.79	1,045,581.55	1,752,263.91	1,785,371.49	1,130,978.40	1,930,201.23	439,512.38	372,709.65	2,308,667.29
6			106-Educational assessment program	-	-	-	254,109.86	61,370.00	77,720.00	106,831.50	65,562.50	221,479.26
7			201-General equalization aids	1,613,138,664.00	961,284,781.00	1,435,069,593.00	1,559,768,353.00	927,956,754.00	1,383,497,203.00	1,502,252,043.00	893,613,361.00	1,328,791,448.00
8			205-Aid to Milwaukee public schools	-	-	-	-	-	-	1,698,163.25	1,327,846.75	440,610.50
9			206-Aids for special education and school age parents programs	91,233,554.00	140,560,726.00	83,887,120.00	91,900,234.00	139,663,536.00	84,117,630.00	85,034,444.00	128,277,591.00	74,736,665.00
10			207-Bilingual-bicultural education aids	-	8,291,400.00	-	-	8,291,400.00	-	-	8,291,400.00	-
11			208-Tuition payments; full-time open enrollment transfer payments	2,170,906.00	-	6,632,794.00	2,098,538.00	-	6,106,518.00	1,957,618.00	-	5,619,308.00
12			209-Aids for school lunches and nutritional improvement	-	4,293,983.24	-	4,111,840.60	164,150.88	-	-	4,298,426.80	2,060.19
13			210-Aid for pupil transportation	-	17,742,500.00	-	-	17,742,499.00	-	-	17,742,500.00	-
14			212-Aid for cooperative educational service agencies	-	-	300,000.00	-	200,000.00	100,000.00	100,000.00	200,000.00	-
15			213-Supplemental aid	-	106,750.00	-	98,350.00	-	-	-	-	124,998.72
16			214-Wisconsin morning milk program	-	594,733.28	2,579.61	547,848.01	(280.16)	3,693.67	-	564,388.60	10,492.00
17			215-Grants for school breakfast programs	-	906,985.60	-	985,686.00	4,403.40	-	116,289.19	-	43,203.00
18			218-Charter schools	7,015,904.36	1,845,024.30	4,891,055.34	4,946,309.28	1,927,308.16	2,291,012.48	596,650.86	312,134.88	302,639.25
19			219-Grants for preschool to grade 5 programs	3,661,384.38	1,795,302.27	2,272,809.65	2,623,323.04	2,703,990.38	2,044,551.29	1,594,234.75	3,298,001.54	1,754,487.49
20			226-Grant program for peer review and mentoring	270,986.95	60,951.09	103,456.48	420,995.52	38,260.40	123,568.71	405,233.70	-	79,703.04
21			230-Aid for children-at-risk programs	-	-	3,500,000.00	50,000.00	-	3,500,000.00	-	-	3,450,000.00
22			231-Aid to county children with disabilities education boards	-	-	4,116,000.00	-	-	4,000,000.00	-	-	3,000,000.00
23			235-Milwaukee parental choice program	30,178,683.13	13,907,113.58	14,275,044.90	25,341,931.23	12,139,184.89	11,614,766.64	20,030,274.85	9,601,633.68	9,292,341.85
24			266-Driver education; local assistance	-	3,660,389.00	17,475.00	-	3,977,977.00	80,576.00	-	4,069,567.00	31,500.00
25			271-Aid for transportation; full-time open enrollment	41,744.88	173,331.03	116,857.46	71,113.27	97,797.93	77,062.57	41,948.12	59,967.45	5,552.04
26			273-Head start supplement	1,061,256.51	144,837.37	2,376,577.96	-	292,352.13	2,059,045.68	2,597,032.46	1,759,063.64	23,102.43
27			274-Achievement guarantee contracts; supplement	1,506,596.00	1,570,525.00	1,661,879.00	1,449,561.00	1,468,312.00	1,821,127.00	1,813,680.00	1,799,160.00	1,125,121.00
28			275-Achievement guarantee contracts	22,560,436.00	23,567,791.00	24,546,573.00	16,719,947.00	17,085,562.00	18,504,091.00	3,954,852.00	4,019,042.00	5,043,345.00
29			276-Alternative education grants	2,511,471.84	1,218,096.63	1,186,920.29	418,004.31	920,966.48	1,560,483.96	-	-	-
30			277-Aid for debt service	-	-	115,735.47	-	-	42,229.76	-	-	-
31			278-Grants for alcohol & other drug abuse prevention & intervention programs	2,640,760.82	760,288.74	903,255.70	2,525,208.63	380,810.00	1,371,637.04	1,618,338.28	907,112.65	936,512.50
32			283-Youth alcohol and other drug abuse programs	-	-	-	-	-	-	277,727.44	-	-
33			287-Aid for trans. to instit. of higher education; part-time open enrollment	10,000.22	9,760.16	-	10,000.01	10,239.61	-	7,212.88	10,000.00	-
34			305-Elks and Easter Seals center for respite and recreation	50,000.00	-	-	50,000.00	-	-	50,000.00	-	-
35			306-National teacher certification	76,602.49	48,746.85	-	22,500.00	-	22,262.44	-	20,000.00	-
36			307-Aid to public library systems	11,062,350.00	-	3,687,450.00	-	11,062,350.00	3,687,450.00	10,312,350.00	-	3,437,450.00
37			308-Special olympics	75,000.00	-	-	75,000.00	-	-	75,000.00	-	-
38			309-Very special arts	75,000.00	-	-	75,000.00	-	-	75,000.00	-	-
39			310-Minority group pupil scholarships	1,108,334.25	308,905.71	140,349.15	858,383.07	136,508.47	581,193.43	849,480.04	151,880.39	65,217.99
40			317-Milwaukee public museum	50,000.00	-	-	-	-	50,000.00	-	50,000.00	-
41			319-Wisconsin geography alliance	-	-	-	-	-	50,000.00	50,000.00	-	-
42			320-Library service contracts	690,989.03	34,850.89	340,866.73	589,569.33	219,374.90	217,428.28	196,936.06	586,155.83	212,911.75
GPR Total			1,801,714,627.04	1,190,668,039.23	1,599,401,275.04	1,728,066,649.90	1,153,781,373.79	1,537,242,748.70	1,646,337,968.46	1,087,839,683.04	1,447,235,154.98	

DEPARTMENT OF PUBLIC INSTRUCTION

255			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
43	PR	120-School district boundary appeal proceedings	285.45	-	2,691.35	1,484.92	-	1,081.32	8.97	7.83	5,935.35	
44		121-Student activity therapy	-	-	696.72	370.56	-	-	1,478.66	79.12	563.50	
45		122-Personnel certific., teacher supply, info. and analysis and teacher improv.	1,463,227.18	675,126.34	770,557.26	1,593,698.54	658,820.17	718,541.92	1,507,988.47	472,482.72	765,535.13	
46		123-Alcohol and other drug abuse program	-	-	-	-	-	-	517,025.03	(237,023.75)	-	
47		124-Publications	179,306.07	75,207.51	32,177.02	141,231.93	72,950.64	83,751.19	177,707.77	41,302.83	91,575.49	
48		125-School lunch handling charges	4,212,632.56	4,613,900.97	1,965,303.04	3,651,447.66	2,145,136.91	3,142,578.66	3,446,269.10	3,062,541.25	1,915,265.59	
49		126-Professional services center charges	101,782.40	28,986.20	17,701.14	42,008.84	10,352.80	9,960.09	42,080.38	25,444.32	12,645.23	
50		127-Gifts, grants and trust funds	157,571.50	244,146.24	143,667.27	111,480.23	130,866.64	81,991.62	230,443.87	59,410.11	108,633.94	
51		128-Gifts, grants and trust funds	19,311.60	29,093.29	13,982.44	43,830.83	23,599.15	(9,754.75)	88,221.12	98,594.58	(9,809.84)	
52		134-Services for drivers	85,619.16	28,122.06	88,264.69	149,290.12	27,624.81	63,367.11	141,247.17	33,582.14	59,701.40	
53		135-Library products and services	6,840.24	3,000.00	(1,353.00)	66,910.90	45,319.56	113,967.68	138,881.19	56,240.84	87,558.82	
54		136-School for the deaf and ctr for the blind and vis impaired; pupil transp	234,887.25	214,081.68	290,209.31	218,712.37	238,282.03	258,480.00	240,909.67	229,107.59	227,062.53	
55		138-School for the deaf and center for the blind and vis impaired; nonres fees	5,324.78	10,993.27	3,861.55	66,078.91	2,479.01	(10,005.05)	13,925.85	12,917.76	(17,607.51)	
56		139-State-owned housing maintenance	2,579.90	-	700.00	235.00	339.82	710.00	-	-	1,020.60	
57		221-Aid for alcohol and other drug abuse programs	-	-	-	-	-	-	1,187,972.37	(71,564.32)	-	
58		223-	-	-	11,942.30	-	-	-	-	-	-	
		PR Total	6,469,368.09	5,922,657.56	3,340,401.09	6,086,780.81	3,355,771.54	4,454,669.79	7,734,159.62	3,783,123.02	3,248,080.23	
59	PRF	141-Federal aid; state operations	13,027,560.66	5,169,606.33	6,951,115.04	10,502,095.49	5,554,351.27	5,759,061.94	9,913,445.58	5,232,394.75	5,232,487.09	
60		142-Federal aids; program operations	-	-	-	-	-	-	95.26	(95.26)	-	
61		146-Indirect cost reimbursements	1,058,292.17	397,191.05	453,842.67	874,060.20	311,316.69	357,351.67	698,733.67	197,925.77	275,861.61	
62		241-Federal aids; local aid	168,057,946.72	99,696,709.47	103,805,369.64	150,495,182.21	73,510,153.23	132,130,945.50	140,677,229.07	88,192,288.17	95,000,149.86	
63		343-Federal funds; local assistance	583,932.46	259,481.80	244,035.50	635,035.87	347,918.28	277,674.15	579,668.21	359,004.43	299,060.81	
64		344-Federal funds; individuals and organizations	19,589,089.22	11,199,216.32	9,922,598.50	19,765,068.38	9,884,751.27	9,299,021.45	18,957,889.46	9,379,514.61	9,351,717.21	
		PRF Total	202,316,821.23	116,722,204.97	121,376,961.35	182,271,442.15	89,608,490.74	147,824,054.71	170,827,061.25	103,361,032.47	110,159,276.58	
65	PRS	129-State agency library processing center	34,725.38	13,942.38	14,826.72	33,864.24	11,481.05	11,615.48	42,450.34	13,543.94	17,472.63	
66		131-Data processing	1,137,950.37	495,958.49	491,203.56	1,277,999.35	540,334.07	548,647.16	1,100,335.12	478,991.52	499,397.63	
67		132-Funds transferred from other state agencies; state operations	1,285,166.27	1,010,795.66	687,697.35	981,776.95	537,317.78	480,029.44	896,981.60	391,707.86	524,328.67	
68		133-Alcohol and other drug abuse program	403,585.69	96,621.08	160,825.03	437,414.19	95,876.64	290,430.62	-	382,945.82	272,300.34	
69		220-Alternative school American Indian langugae and culture education aid	-	-	220,000.00	-	-	203,000.00	-	-	198,000.00	
70		224-Aid to Milwaukee public schools; federal block grant aids	624,499.05	675,348.18	353,653.90	276,112.82	540,414.96	364,844.81	-	102,560.00	712,342.21	
71		225-Head start supplement	1,864,266.42	1,848,233.58	-	3,793,816.91	1,833,657.46	-	-	4,231.78	1,479,144.79	
72		228-Aid for alcohol and other drug abuse programs	788,611.47	296,448.15	410,864.04	902,596.95	149,426.21	481,528.90	-	240,734.55	340,017.16	
73		232-Funds transferred from other state agencies; local aids	4,815,205.24	2,052,819.56	2,654,959.70	4,335,493.37	786,144.01	2,969,449.73	5,764,064.13	1,732,440.69	2,002,343.17	
		PRS Total	10,954,009.89	6,490,167.08	4,994,030.30	12,039,074.78	4,494,652.18	5,349,546.14	7,803,831.19	3,347,156.16	6,045,346.60	
74	CLR	908-	(1,808,923.71)	(110,630.00)	(12,518.41)	(10,662.08)	(1,365,299.88)	(14,779.75)	(24,773.05)	(1,254,652.00)	(17,674.13)	
		999-	6,627.99	1,096.56	-	6,915.50	-	6,542.00	(582.08)	14,495.99	-	
		CLR Total	(1,802,295.72)	(109,533.44)	(12,518.41)	(3,746.58)	(1,365,299.88)	(8,237.75)	(25,355.13)	(1,240,156.01)	(17,674.13)	
		100 Total	2,019,652,530.53	1,319,693,535.40	1,729,100,149.37	1,928,460,201.06	1,249,874,988.37	1,694,862,781.59	1,832,677,665.39	1,197,090,838.68	1,566,670,184.26	
75	285	SEG	360-Periodical and reference information databases	1,362,774.00	358,814.00	-	835,140.00	807,660.75	49,966.50	835,150.00	-	-
		SEG Total	1,362,774.00	358,814.00	-	835,140.00	807,660.75	49,966.50	835,150.00	-	-	
		285 Total	1,362,774.00	358,814.00	-	835,140.00	807,660.75	49,966.50	835,150.00	-	-	

DEPARTMENT OF PUBLIC INSTRUCTION

255			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
495	SEGO	YM1-	-	-	-	193,087.98	-	-	-	-	9,663.85	
		Z04-	-	-	-	-	3,264.67	-	-	-	-	
		Z06-	950,497.57	29,626.68	24,478.85	55,350.00	5,512.00	51,668.58	2,220.00	20,207.03	5,425.00	
		Z07-	30,494.00	16,714.58	74,160.76	2,800.45	-	12,868.78	47,948.74	44,964.81	7,013.68	
		Z08-	8,298.00	8,832.88	159.12	7,232.50	3,605.00	515.00	18,945.09	11,733.81	6,315.00	
		Z09-	4,444.30	38,500.00	-	84,974.70	9,167.00	-	89,122.00	18,653.00	-	
		Z10-	-	-	-	123,881.58	22,108.21	-	7,353.24	13,353.05	157,472.97	
		Z11-	-	6,081.20	-	-	4,538.79	-	9,823.16	-	-	
		Z19-	-	-	500.00	-	-	-	-	-	-	
		Z24-	-	-	-	-	-	-	2,300.60	-	-	
		Z26-	-	6,042.00	16,255.00	-	-	-	3,720.00	-	-	
		Z35-	-	-	-	2,425.00	-	-	-	-	73,400.00	
		Z47-	148,164.00	22,985.36	17,720.00	24,920.00	7,415.00	31,001.26	-	-	-	
		SEGO Total	1,141,897.87	128,782.70	133,273.73	494,672.21	55,610.67	96,053.62	181,432.83	108,911.70	259,290.50	
495	Total		1,141,897.87	128,782.70	133,273.73	494,672.21	55,610.67	96,053.62	181,432.83	108,911.70	259,290.50	
76	763	SEG	262-School library aids	-	-	24,000,000.00	11,062,350.00	(11,062,350.00)	22,097,973.00	-	-	27,000,000.00
		SEG Total		-	-	24,000,000.00	11,062,350.00	(11,062,350.00)	22,097,973.00	-	-	27,000,000.00
		763 Total		-	-	24,000,000.00	11,062,350.00	(11,062,350.00)	22,097,973.00	-	-	27,000,000.00
490	SEGO	AGF-	-	-	-	-	-	-	2,467.35	-	-	
		BT2-	-	753.99	-	514.55	-	-	-	2,677.12	-	
		BT8-	-	-	-	-	-	-	16,575.00	(16,575.00)	-	
		BTE-	7,750.00	400.00	-	-	-	-	8,370.00	700.00	2,749.44	
		BTH-	-	-	882.40	-	-	-	-	-	-	
		SEGO Total	7,750.00	1,153.99	882.40	514.55	-	-	27,412.35	(13,197.88)	2,749.44	
490	Total		7,750.00	1,153.99	882.40	514.55	-	-	27,412.35	(13,197.88)	2,749.44	
Grand Total			2,022,164,952.40	1,320,182,286.09	1,753,234,305.50	1,940,852,877.82	1,239,675,909.79	1,717,106,774.71	1,833,721,660.57	1,197,186,552.50	1,593,932,224.20	

DESCRIPTION AND EXPLANATION:

- General agency operations; supports all department functions. Chargeback/allocation of fixed costs is primary cause of difference between halves of the fiscal year.
- Operation and maintenance of School for the Deaf and WI Center for Blind and Visually Impaired. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- Fuel and utility costs at School for the Deaf and WI Center for Blind and Visually Impaired. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis; second half of the fiscal year is higher due to winter energy costs.
- 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.
- All assessment activities including Knowledge and Concepts exam and H.S. graduation test; mostly contract costs. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee; final contract costs settled in the fourth quarter.
- Now combined into 105. Appropriation eliminated.
- A sum sufficient appropriation paid to school districts to offset local educational program costs. Payments from the appropriation are made according to statutorily specified dates (September, December, March, June); June payment is the largest of the four.
- Appropriation eliminated.
- 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. Payments from the appropriation are made according to statutorily specified dates (each month from November to March and June).
- Funds are paid to school districts to reimburse the cost of providing programs for Limited-English proficient pupils. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- State tuition is paid to school districts for those pupils whose reside in a foster of group home or whose parent reside 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. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 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. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- Aid for transportation of students is paid to school districts according to a statutory formula. Payments from the appropriation are made according to a statutorily specified date (January).
- Funds are paid to CESAs to offset current operational expenses (each CESA's payment may not exceed \$25,000). Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- School districts who meet certain statutory criteria (related to area, enrollment, and taxable property) are paid grants from this appropriation. Payments from the appropriation are made according to a statutorily specified date (no later than June 30).
- Public school districts and private schools are reimbursed per each beverage served. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- Public school districts and private schools are reimbursed \$0.10 per each meal served. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 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. Payments from the appropriation are made according to statutorily specified dates (September, December, February and June).
- 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). Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.

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- 20 CESAs or consortia of school districts and/or CESA receive grants for technical assistance and training for teachers. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 21 Certain school districts receive additional state aid to fund pupils who are considered at risk. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 22 Additional aid, based on a statutory formula, is distributed among CCDEBs. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 23 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. Payments from the appropriation are made according to statutorily specified dates (September, November, February and May).
- 24 School districts are paid \$100 for each high school pupil who successfully completes a driver education course. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 25 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 from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 26 Grants are awarded to federally designated Head Start Agencies to assist economically disadvantaged children. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 27 Aid paid to supplement the SAGE program. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 28 Aid to districts for K-3 class size reduction; provision of before- and after-school activities. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 29 Grants to assist CESAs and consortia to fund alternative or adaptive school structures and teaching techniques. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 30 Aid to SAGE districts that have passed a referendum; pays 20% of the annual debt service cost. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 31 AODA program provides block grants administered by DPI to address the problem of drug and alcohol abuse. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 32 Appropriation repealed. Appropriation eliminated.
- 33 A parent of a pupil attending 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 from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 34 Funds to provide services the organization is designed to provide. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 35 Sum sufficient used to pay teachers who earn certification from National Board of Professional Teaching Standards. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 36 Funds used to pay state aid to public library systems. Payments from the appropriation are made according to statutorily specified dates (December and June).
- 37 Funds to provide services the organization is designed to provide; offset its administrative costs. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 38 Funds to provide services the organization is designed to provide. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 39 Grants for minority group pupils in Grades 6-12 to enroll in precollege programs. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 40 Payment to Milwaukee Public Museum for curricula and exhibits related to African American history. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 41 Appropriation discontinued; foundation now set up to provide funding. Appropriation eliminated.
- 42 Funds contracts with libraries to provide specialized services. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 43 Funds received through fees charged to districts to offset boards costs; funds expended to provide administrative support to the board. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee; based on number of appeals.
- 44 Funds received from the sale of items produced in activity therapy for disabled pupils; funds expended for therapy supplies. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 45 Funds used for teacher certification administrative costs, including salary, fringe, S&S and background checks. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 46 Combined with 133. Appropriation eliminated.
- 47 Funds used for publication of educational materials under Ch. 115, Sub II; salary, fringe, S&S. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis; printing and editing costs for projects vary throughout the year.
- 48 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. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 49 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. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 50 Funds received through conference fees or endowments; funds expended for conference costs and associated expenses. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 51 Donations received from benefactors/trusts; funds used for purposes specified or other needs of WESPDHH/WCBVI pupils. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 52 Funds used for salary, fringe, S&S/AODA Minigrants for programs for drivers. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis and upon receipt of claims/annual report provided by grantee.
- 53 Funds used to purchase products and services that are sold to libraries. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee; expenditures drop in 2002 due to the department no longer charging for WISCAT.
- 54 Districts charged for actual costs of providing weekend transportation for WESPDHH and WCBVI pupils. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis; first half of using estimated costs; costs are finalized in second half.
- 55 Tuition charges based on costs of providing services to WESPDHH and WCBVI pupils from other states. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 56 Rent received from WCBVI director for campus housing; funds expended for maintenance and repairs as needed. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 57 Combined with 228. Appropriation eliminated.
- 58 Funds used for Native American culture education. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 59 Federal monies received to administer federal grants. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 60 Combined with 141. Appropriation eliminated.
- 61 Monies received from the federal government as reimbursement of indirect costs used for agencywide administration of federal grants. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis; fixed cost relief occurs in second half of year, resulting in lower expenditures.
- 62 Federal monies received to aid local governmental units or agencies. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 63 Federal monies received to aid local governmental units or agencies (libraries). Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 64 Federal monies received to aid individuals or nongovernmental organizations. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.

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- 65 Funds used for cataloging services; center charges fees for services. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 66 Costs for internal data processing services; funded with chargebacks to users; funds used for salaries, fringe and supplies and services. Payments from the appropriation are made according to funds received/expended on a regular, on-going basis.
- 67 Monies received from other state agencies to administer state and federal grants. Funds are spent as grants are made.
- 68 For school projects for AODA and for administration of the program; funds transferred from DOA. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 69 Reimburses schools for pupils who complete an American Indian Language and Culture Program. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee and according to a statutorily specified date (April).
- 70 Funds are transferred from DWD federal block grants to DPI and paid to MPS to fund contracts with early childhood education day care centers and alternative education programs for Learnfare pupils upon the Joint Committee on Finance approval of MPS' spending plan.
- 71 Monies received from DWD for the Head Start supplement. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 72 Funds school district projects to help minors with drug and alcohol problems; funds transferred from DWD. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 73 Monies received from other state agencies for various program goals. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 74 Insurance costs.
- 75 Funds from Universal Service Fund; used for contracts for Internet-based periodical and reference information databases. Payments from the appropriation are made upon receipt of claims/annual report provided by grantee.
- 76 Funds from the Common School Fund; used to purchase library book and instructional materials. Payments from the appropriation are made according to a statutorily specified date (single payment on or before May 1).

DEPARTMENT OF REGULATION AND LICENSING

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
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)	\$10,246,287.41	\$10,927,613.05	\$10,934,829.60	131.50	140.50	135.50
State Operations	10,246,287.41	10,927,613.05	10,934,829.60	131.50	140.50	135.50
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$10,246,287.41	\$10,927,613.05	\$10,934,829.60			
State Operations	10,246,287.41	10,927,613.05	10,934,829.60			
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

DEPARTMENT OF REGULATION AND LICENSING

OVERVIEW

The department currently credentials nearly 300,000 individuals in 115 different credential types and oversees 9 councils and 20 advisory committees. The department also provides policy coordination and centralized administrative services for 24 attached boards. Since 1999, four additional credential types have been added to the growing list of professions regulated.

In 1999 Wisconsin Act 9, the department was required to regulate athletic trainers, adding 500 individuals. Subsequently, 2001 Wisconsin Act 16 granted position and spending authority to accommodate this new credential type, as well as to provide support to the newly regulated professional geologists, hydrologists and soil scientists.

The specialty licensing of music, art and dance therapists who practice psychotherapy was created in 2001 Wisconsin Act 80. Act 80 also revamped the practices of alcohol and drug counselors, marriage and family therapists, and social workers. Licensing requirements for physical therapist assistants was created in 2001 Wisconsin Act 70, while 2001 Wisconsin Act 74 imposed credential requirements for perfusionists.

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

165			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	PR	121-General program operations	4,423,664.24	2,313,150.91	2,912,762.83	4,433,606.34	2,313,252.83	2,812,715.90	4,534,588.82	2,153,929.39	2,447,970.64
2			124-Examinations; general program operations	534,936.40	152,662.00	492,571.22	907,199.47	(201,974.69)	532,100.70	301,726.41	183,962.93	523,911.22
3			136-Applicant investigation reimbursement	45,222.00	26,894.00	32,966.00	68,869.50	26,779.00	35,064.00	39,325.00	22,355.00	38,518.00
			PR Total	5,003,822.64	2,492,706.91	3,438,300.05	5,409,675.31	2,138,057.14	3,379,880.60	4,875,640.23	2,360,247.32	3,010,399.86
			100 Total	5,003,822.64	2,492,706.91	3,438,300.05	5,409,675.31	2,138,057.14	3,379,880.60	4,875,640.23	2,360,247.32	3,010,399.86
			Grand Total	5,003,822.64	2,492,706.91	3,438,300.05	5,409,675.31	2,138,057.14	3,379,880.60	4,875,640.23	2,360,247.32	3,010,399.86

DESCRIPTION AND EXPLANATION:

- 1 Oversight of 103 professional credentials. Q3 and Q4 tend to have greater expenditure due to graduating students in the professions.
- 2 Examination oversight and administration for professional licensing. Q3 and Q4 tend to have greater expenditure due to graduating students in the professions.
- 3 Pass-thru appropriate for payment of criminal background checks conducted for security guard licensing.

DEPARTMENT OF REVENUE

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$144,046,040.33	\$88,558,198.61	\$84,166,165.98	907.75	1,097.75	1,000.00
State Operations	\$144,046,040.33	\$88,558,198.61	\$84,166,165.98	907.75	1,097.75	1,000.00
Local Assistance						
Aids to Ind. & Org.						
FEDERAL REVENUE (1)		\$15,044.00	\$12,707.00			
State Operations		\$15,044.00	\$12,707.00			
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$6,698,519.37	\$6,861,250.85	\$7,954,692.00	256.45	76.95	76.90
State Operations	\$6,698,519.37	\$6,861,250.85	\$7,954,692.00	256.45	76.95	76.90
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)	\$3,385,890.34	\$63,680,165.01	\$65,674,597.66	136.00	137.00	135.75
State Operations	\$2,321,890.88	\$63,467,328.65	\$65,674,597.66	136.00	137.00	135.75
Local Assistance	\$1,063,999.46	\$212,836.36				
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$154,130,450.04	\$159,114,658.47	\$157,808,162.64	1,300.20	1,309.70	1,212.65
State Operations	153,066,450.58	158,901,822.11	157,808,162.64	1,300.20	1,309.70	1,212.65
Local Assistance	1,063,999.46	212,836.36	-			
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

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: (1) collection of state and local taxes and distributing state income tax relief; (2) distribution of property tax relief and shared revenue payments; (3) oversight of the property tax administration system through state-wide equalization of property values and setting assessment practices; and (4) the administration of the state lottery.

In the 1999-2001 biennial budget, the department's staffing increased slightly overall. GPR positions increased significantly, +190.0 FTE. This reflected a reversal of the source of funding for certain positions in tax administration. In earlier efforts to decrease the GPR head count, positions related to delinquent tax collection and occasional sales of motor vehicles were funded from program revenues. These were fees charged on delinquent collection accounts and on a percent of recovery of sales tax from motor vehicle sales. These program revenues were insufficient to maintain the positions. The positions were restored to GPR in the 1999-2001 biennial budget. The program revenues from these fees were converted to GPR-earned. In addition, additional audit positions were added to improve the overall efficiency of state tax collections.

The GPR funding for fiscal year 1999-2000 reflects the one-time funding of state lottery operations from GPR instead of from lottery revenues.

In the 2001-03 biennial budget, the across-the-board reductions in GPR operations appropriations necessitated staffing reductions. The department reduced its departmentwide FTE by 97.05, or 7.4 percent. Nearly all of the reduction was in GPR-supported positions. The staffing reductions affected all aspects of the department's operations and every division.

ANALYSIS

The program activity charts for GPR spending reflect the one-time financing of lottery operations from GPR instead of SEG in fiscal year 1999-2000, including the spending of encumbered funds in fiscal year 2000-01.

The ongoing GPR program operations appropriations show slightly higher spending in the second half of the fiscal year than in the first half. The difference overall is slight. The pattern is also inconsistent, while true in some years it is not true in others. It also varies by appropriation.

The integrated tax system appropriation does show a significant seasonal pattern. The integrated tax system is a major overhaul of the information technology supporting state tax collections. It is the first major redesign of state tax collections since the advent of automated data processing. Paralleling initiatives in other states, the overall tax collection system will be far more efficient on completion of the integrated tax system. The seasonal pattern on spending for this appropriation reflects the timing of vendor payments and establishing and paying master lease obligations.

DEPARTMENT OF REVENUE

566			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	23,064,371.10	12,386,032.13	12,523,709.74	25,775,659.61	13,496,655.04	14,656,370.92	23,540,298.96	15,284,112.54	14,254,548.47
2		201-General program operations	5,081,929.32	2,454,932.16	2,764,024.95	5,603,542.73	2,617,579.86	3,391,853.85	5,231,984.40	2,517,370.03	2,722,414.88
3		202-Lottery and gaming credit administration	-	-	-	-	-	-	-	1,228.54	20,621.21
4		301-General program operations	7,552,649.88	3,641,964.95	4,780,281.61	7,985,323.72	3,197,765.71	4,562,985.49	6,335,719.05	3,083,520.93	3,368,704.18
5		302-Space rental payments	1,414,788.47	1,556,213.41	1,895,768.12	1,216,236.58	1,126,896.65	1,610,694.52	1,154,650.54	1,084,074.57	666,639.03
6		303-Expert professional services	420.00	1,800.00	2,925.00	15,449.09	-	8,885.50	5,000.00	3,450.00	13,089.50
7		304-Integrated tax system technology	322,494.21	3,056,146.49	1,665,206.88	280,101.08	1,031,834.42	1,600,944.01	1,072,131.67	346,489.28	4,980,739.57
8		801-General program operations	-	-	-	359,713.62	12,227.21	7,479.00	8,153,160.21	5,288,918.61	6,152,020.10
9		802-Retailer compensation	-	-	-	-	-	-	(838.63)	18,815,362.70	8,160,470.18
10		803-Vendor fees	-	-	-	-	-	-	1,937,947.19	5,865,285.00	3,986,927.62
		GPR Total	37,436,652.98	23,097,089.14	23,631,916.30	41,236,026.43	21,482,958.89	25,839,213.29	47,430,053.39	52,289,812.20	44,326,174.74
11		PR	21,689.42	303,844.71	14,459.60	23,226.54	10,737.00	14,316.00	16,526.05	10,098.61	126,767.05
12		122-Administration of local professional football s	29,508.10	60,442.34	92,271.89	-	179,723.16	88,673.61	-	-	-
13		123-Administration of special district taxes	118,694.83	85,260.20	151,955.43	146,867.53	82,681.20	132,758.85	143,848.66	83,356.64	170,033.50
14		124-Business tax registration	592,562.15	407,013.37	467,710.65	543,835.36	353,386.52	447,933.19	574,830.39	318,951.63	527,858.89
15		126-Administration of local taxes	91,810.98	118,738.79	167,489.71	98,329.74	64,770.33	73,447.34	87,292.51	57,305.89	146,889.31
16		127-Cigarette tax stamps	83,267.73	2,197.18	93,008.62	78,608.47	43,139.83	42,552.03	72,847.05	37,567.10	40,561.79
17		128-Delinquent tax collection fees	-	-	-	-	-	-	1,461.30	(583.30)	(39.72)
18		129-Administration of endang resources & prof fo	1,685.50	1,208.06	32,096.74	12,229.79	1,770.25	15,726.98	3,941.32	6,866.90	23,659.58
19		130-Administration of county sales and use taxes	1,057,447.44	1,220,850.81	950,879.62	951,855.07	608,298.68	916,391.88	969,271.89	645,482.35	1,337,027.93
20		131-Administration of liquor tax	86,713.83	84,281.52	107,873.43	69,390.69	38,315.68	73,130.18	72,024.43	57,506.36	97,442.51
21		132-Debt collection	116,459.36	68,176.59	176,124.83	119,409.91	80,606.02	109,572.69	82,030.48	65,668.17	113,107.84
22		133-Collections under contracts	391,312.34	127,908.39	179,508.27	106,353.16	48,770.79	81,454.86	52,382.00	21,247.40	87,420.66
23		135-Administration of resort tax	6,371.03	3,487.70	6,893.49	12,139.74	10,795.73	3,169.42	12,713.73	6,398.33	5,627.86
24		230-Municipal financial report compliance	-	7.76	-	-	1,070.00	-	-	-	2,968.00
25		232-Reassessments	56,343.30	11,346.19	4,756.72	467,033.79	74,809.13	21,387.90	114,017.03	1,428.47	3,231.41
26		233-Wisconsin property assessment manual	26,467.73	21,257.02	28,422.18	129,480.46	18,322.62	99,701.37	22,322.05	22,685.18	124,279.41
27		331-Services	11,853.00	2,815.60	24,614.80	141.11	33,169.10	28,370.59	12,530.73	9,892.09	6,750.76
28		332-Reciprocity agreement and publications	7,575.11	53,468.79	14,019.86	6,817.00	39,130.85	41,725.83	10,575.00	61,903.26	15,416.16
29		333-Reciprocity agreement; Illinois	-	-	-	14,564.66	9,888.33	14,124.60	15,323.33	8,900.55	3,284.88
		PR Total	2,699,761.85	2,572,305.02	2,512,085.84	2,780,283.02	1,699,385.22	2,204,437.32	2,263,937.95	1,414,675.63	2,832,287.82
30		PRF 141-Federal funds; state operations	-	-	12,707.00	-	-	15,044.00	-	-	-
		PRF Total	-	-	12,707.00	-	-	15,044.00	-	-	-
31		PRS 325-Internal services	55,604.64	41,644.77	73,289.88	88,693.26	39,956.55	48,495.48	103,271.86	43,100.08	41,246.03
		PRS Total	55,604.64	41,644.77	73,289.88	88,693.26	39,956.55	48,495.48	103,271.86	43,100.08	41,246.03
32		CLR 909-	8,400.16	-	(8,400.16)	7,085.00	3,227.84	(10,312.84)	14,002.82	(5,913.39)	(8,089.43)
33		910-	-	-	-	886.00	-	(886.00)	-	-	-
		CLR Total	8,400.16	-	(8,400.16)	7,971.00	3,227.84	(11,198.84)	14,002.82	(5,913.39)	(8,089.43)
		100 Total	40,200,419.63	25,711,038.93	26,221,598.86	44,112,973.71	23,225,528.50	28,095,991.25	49,811,266.02	53,741,674.52	47,191,619.16
34	211	SEG 161-Motor fuel tax administration	565,360.12	286,488.80	428,646.25	556,410.94	282,617.70	423,401.92	512,399.50	244,914.44	249,051.39
35		165-Administration of rental vehicle fee	14,557.10	6,199.47	9,735.46	10,548.06	11,072.69	8,509.96	10,576.52	8,764.31	8,575.54
36		261-Railroad and air carrier tax administration	96,826.55	42,732.53	50,214.06	86,064.24	46,826.23	67,973.47	69,730.31	36,644.95	35,331.25
		SEG Total	676,743.77	335,420.80	488,595.77	653,023.24	340,516.62	499,885.35	592,706.33	290,323.70	292,958.18
		211 Total	676,743.77	335,420.80	488,595.77	653,023.24	340,516.62	499,885.35	592,706.33	290,323.70	292,958.18
37	219	SEG 770-Investment and local impact fund	-	-	-	153,000.00	12,836.36	47,000.00	333,021.37	257,878.09	473,100.00
		SEG Total	-	-	-	153,000.00	12,836.36	47,000.00	333,021.37	257,878.09	473,100.00
		219 Total	-	-	-	153,000.00	12,836.36	47,000.00	333,021.37	257,878.09	473,100.00
38	272	SEG 163-Petroleum inspection fee collection	66,847.31	31,729.12	55,741.57	63,389.04	35,286.89	54,561.71	26,299.00	28,582.28	37,510.05
		SEG Total	66,847.31	31,729.12	55,741.57	63,389.04	35,286.89	54,561.71	26,299.00	28,582.28	37,510.05
		272 Total	66,847.31	31,729.12	55,741.57	63,389.04	35,286.89	54,561.71	26,299.00	28,582.28	37,510.05
39	277	SEG 164-Administration of dry cleaner fees	16,995.06	9,040.49	13,553.98	17,059.79	16,799.07	23,691.96	17,368.81	19,882.27	11,914.30
		SEG Total	16,995.06	9,040.49	13,553.98	17,059.79	16,799.07	23,691.96	17,368.81	19,882.27	11,914.30
		277 Total	16,995.06	9,040.49	13,553.98	17,059.79	16,799.07	23,691.96	17,368.81	19,882.27	11,914.30
40	279	SEG 162-Recycling surcharge administration	38,440.22	19,399.83	172,361.04	71,327.71	51,919.26	114,842.10	1,638.46	18,961.87	73,616.95
		SEG Total	38,440.22	19,399.83	172,361.04	71,327.71	51,919.26	114,842.10	1,638.46	18,961.87	73,616.95
		279 Total	38,440.22	19,399.83	172,361.04	71,327.71	51,919.26	114,842.10	1,638.46	18,961.87	73,616.95

DEPARTMENT OF REVENUE

566			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
41	521	SEG	262-Lottery credit administration	76,931.06	44,621.64	72,437.33	56,024.99	39,200.46	66,121.74	28,730.92	20,254.71	14,658.35
42			860-General program operations	8,755,144.55	4,918,254.22	7,015,298.68	9,885,148.46	4,955,810.20	6,215,629.04	767,167.23	6,985.67	72,331.80
43			861-Retailer compensation	14,570,666.01	6,905,309.95	8,902,721.54	13,878,154.48	7,021,388.17	7,195,914.49	11,857,858.40	(11,857,858.40)	-
44			862-Prizes	123,152,215.28	58,460,667.52	61,436,816.75	114,979,590.94	57,325,338.81	60,109,019.93	110,147,090.99	62,998,498.87	58,741,152.63
45			865-Vendor fees	5,179,499.71	3,070,194.57	4,238,649.44	5,150,345.57	3,011,300.44	4,049,987.87	2,941,486.37	(2,941,486.37)	-
			SEG Total	151,734,456.61	73,399,047.90	81,665,923.74	143,949,264.44	72,353,038.08	77,636,673.07	125,742,333.91	48,226,394.48	58,828,142.78
			521 Total	151,734,456.61	73,399,047.90	81,665,923.74	143,949,264.44	72,353,038.08	77,636,673.07	125,742,333.91	48,226,394.48	58,828,142.78
			Grand Total	192,733,902.60	99,505,677.07	108,617,774.96	189,020,037.93	96,035,924.78	106,472,645.44	176,524,633.90	102,583,697.21	106,908,861.42

DESCRIPTION AND EXPLANATION:

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 FY02, 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.
- 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 An appropriation repealed in the 2001-03 budget. This was a one-time GPR appropriation for administering the state lottery property tax credit. Not active now but tied to appropriation 262
 - 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 10-year 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 An appropriation repealed in the 2001-03 budget. This was a one-time GPR appropriation for state lottery operations. Not active now but tied to appropriation 860.
 - 9 An appropriation repealed in the 2001-03 budget. This was a one-time GPR appropriation for payments to lottery retailers for their costs of selling lottery tickets. Not active now but tied to appropriation 861.
 - 10 An appropriation repealed in the 2001-03 budget. This was a one-time GPR appropriation for payments to vendors supplying the lottery and providing on-line lottery services. Not active now but tied to appropriation 865.
 - 11 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 are based on contractual payment dates.
 - 12 For the costs of collecting the 0.5 cents sales tax in Brown County paying for Lambeau Field renovation. See Spending Pattern Explanation items 1,3,4.
 - 13 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
 - 14 Designed to be a self-supporting activity, the appropriation collects fees relating to the permits, licenses and certifications for business taxes. At the end of FY02, the PR balance was\$-518,000. See Spending Pattern Explanation items 1,3,4.
 - 15 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
 - 16 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.
 - 17 Repealed in the 1999-2001 budget. Activities for delinquent tax collection restored to GPR with fees retained as GPR-earned.
 - 18 A self-supporting activity for the collection of donations to endangered wildlife support activities in DNR as designated on individual income tax returns. See Spending Pattern Explanation items 1,3,4.
 - 19 For the activities related to the administration and collection of the optional 0.5 cent county sales tax. Unencumbered balances lapses to general fund. See Spending Pattern Explanation items 1,3,4.
 - 20 A self-supporting activity from a 3 cent per gallon administrative fee for the printing and distribution of liquor tax stamps. See Spending Pattern Explanation items 1,3,4.
 - 21 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 and refund offsets heavy in 4th qtr.
 - 22 A self-supporting activity for the payment of collection agencies and to recover costs in issuing court orders for the collection of delinquent taxes.
 - 23 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.
 - 24 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.
 - 25 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.
 - 26 A self-supporting activity for the printing and distribution of state standards for property tax assessment. See Spending Pattern Explanation items 1,3,4.
 - 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; MN reciprocity agreement activity not performed during this analysis.

DEPARTMENT OF REVENUE

- 29 For the administrative costs of the Illinois-Wisconsin income tax reciprocity agreement and a special WI/IL reciprocity agreement study.
- 30 This program revenue-federal continuing appropriation is for all money received as authorized under s. 16.54.
- 31 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/qtrly chargebacks to agency appropriations for services.
- 32 Clearing accounts to reconcile costs among various programs.
- 33 Clearing accounts to reconcile costs among various programs.
- 34 Funds tax collection activity on the transportation fund's motor fuel tax. See Spending Pattern Explanation items 1,3,4.
- 35 For the collection of the vehicle rental fee paid to the transportation fund. See Spending Pattern Explanation items 1,3,4.
- 36 For the collection of the transportation fund's public utility taxes. See Spending Pattern Explanation items 1,3,4.
- 37 Provided funds for local areas affected by mining. Expenditures reflect grant payments to local governments for impact of mining activity.
- 38 For the collection of the petroleum inspection fee. See Spending Pattern Explanation items 1,3,4.
- 39 For the collection of the fees due the dry cleaner environmental response fund. See Spending Pattern Explanation items 1,3,4.
- 40 For the costs incurred in administering the recycling fund surcharge. See Spending Pattern Explanation items 1,3,4.
- 41 For administering the state lottery and gaming property tax credit. See Spending Pattern Explanation items 1,3,4.
- 42 Funds the general operations of the state lottery. See Spending Pattern Explanation items 1,3,4.
- 43 Funds compensation due retailers for their costs of selling lottery tickets. Compensation based on sales volume. Expenditures reflect Lottery sales patterns.
- 44 Funds the payment of the lottery prizes. Prize expenditures reflect Lottery sales patterns and game winners.
- 45 Provides funds for the contractual payments to GTECH for the provided to the Lottery.

STATE FAIR PARK BOARD

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$929,051.16	\$971,092.40	\$784,742.09			
State Operations	929,051.16	971,092.40	784,742.09			
Local Assistance						
Aids to Ind. & Org.						
FEDERAL REVENUE (1)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$15,610,735.09	\$16,044,293.53	\$15,746,449.32	47.70	51.20	45.20
State Operations	15,610,735.09	16,044,293.53	15,746,449.32	47.70	51.20	45.20
Local Assistance						
Aids to Ind. & Org.						
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$16,539,786.25	\$17,015,385.93	\$16,531,191.41	47.70	51.20	45.20
State Operations	16,539,786.25	17,015,385.93	16,531,191.41	47.70	51.20	45.20
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

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. Over the last few years, the board has been working on several capital improvement projects, including developing a master plan and implementation plan, building a dormitory for youth participating in fair events, and renovating the race track.

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 must be completed primarily in the fourth quarter of each fiscal year. This results in high fiscal year-end spending. The majority of operations costs occur in the first quarter during the fair.

STATE FAIR PARK BOARD

190			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
100	GPR	101-Housing facilities principal repayment, interest	226,276.33	455,621.27	5,599.61	233,627.40	16,330.30	569,808.91	261,796.58	435,638.20	180,525.71
		102-Principal repayment and interest	45,802.79	48,958.64	2,483.45	57,505.80	11,554.55	82,265.44	21,986.67	14,008.00	15,096.00
		GPR Total	272,079.12	504,579.91	8,083.06	291,133.20	27,884.85	652,074.35	283,783.25	449,646.20	195,621.71
1	PR	128-Advertising	320,930.91	11,752.07	205,364.73	235,330.07	25,333.26	296,986.61	301,021.21	55,829.22	180,449.57
		130-Entertainment	1,234,184.32	53,696.39	3,150.00	1,650,126.16	63,884.30	104,423.47	1,703,732.55	85,488.98	32,393.35
		132-General program operations	7,444,585.20	1,351,273.61	2,411,804.71	7,366,086.42	1,783,028.94	2,428,987.26	7,235,308.52	1,444,771.81	2,230,969.83
		133-State fair capital expenses	12,220.04	452,220.03	61,000.00	64,646.58	11,915.75	29,872.90	175,720.14	215,836.40	389,443.32
		134-State fair principal repayment, interest and re	611,780.99	1,400,427.65	172,058.67	508,996.09	34,211.13	1,440,464.59	571,414.42	974,192.73	14,163.04
		PR Total	9,623,701.46	3,269,369.75	2,853,378.11	9,825,185.32	1,918,373.38	4,300,734.83	9,987,196.84	2,776,119.14	2,847,419.11
		100 Total	9,895,780.58	3,773,949.66	2,861,461.17	10,116,318.52	1,946,258.23	4,952,809.18	10,270,980.09	3,225,765.34	3,043,040.82
495	SEGO	Z01-	-	3,798.24	-	-	409,746.63	-	-	-	-
		Z06-	432,375.20	2,194.69	7,590.50	-	-	-	-	-	-
		Z07-	11,599.38	100.00	-	472,750.02	162,250.00	32,644.41	-	-	76,134.29
		Z09-	70,547.55	1,740.49	-	-	1,311.00	8,678.27	-	-	-
		Z11-	84,718.90	590.26	-	-	-	104.21	-	-	-
		Z24-	-	-	-	321,000.00	532,000.00	-	-	-	-
		Z26-	-	-	-	998,989.00	-	-	-	-	-
		ZX1-	-	-	-	-	-	-	1,359,195.02	70,710.39	-
		ZX2-	244,674.47	-	-	373,855.42	-	-	-	-	38,144.58
		ZX3-	329,274.55	26,842.32	32,807.28	-	-	-	-	-	-
		ZY1-	-	-	-	16,345.00	7,990.41	4,749.84	-	4,490.26	-
		ZZ6-	-	-	-	-	80.42	-	-	31.75	-
		ZZ7-	-	-	-	-	-	-	40,229.99	-	-
		ZZC-	12,806.00	-	500.00	36,809.04	5,517.80	6,715.48	13,285.00	8,118.00	7,592.36
		ZZD-	-	-	58,652.11	-	-	-	418,950.00	-	-
		ZZE-	62.23	-	-	532,996.34	-	-	-	-	352,499.75
		ZZF-	-	-	2,444,278.68	-	-	-	-	-	-
ZZG-	-	-	-	516,634.39	-	-	-	-	33,365.61		
ZZH-	-	-	-	4,852,316.22	-	-	-	-	324,171.78		
		SEGO Total	1,186,058.28	35,266.00	2,543,828.57	8,121,695.43	1,118,896.26	52,892.21	1,831,660.01	83,350.40	831,908.37
		495 Total	1,186,058.28	35,266.00	2,543,828.57	8,121,695.43	1,118,896.26	52,892.21	1,831,660.01	83,350.40	831,908.37
490	SEGO	AGF-	1,765,064.45	1,276,932.68	1,488,665.51	196,645.58	27,441.34	210,896.40	13,567.67	20,921.62	233,929.72
		BT8-	(1,314,141.00)	-	-	304,716.67	639,900.00	1,551.05	175,047.05	-	192,926.23
		SEGO Total	450,923.45	1,276,932.68	1,488,665.51	501,362.25	667,341.34	212,447.45	188,614.72	20,921.62	426,855.95
		490 Total	450,923.45	1,276,932.68	1,488,665.51	501,362.25	667,341.34	212,447.45	188,614.72	20,921.62	426,855.95
		Grand Total	#####	5,086,148.34	6,893,955.25	18,739,376.20	3,732,495.83	5,218,148.84	12,291,254.82	3,330,037.36	4,301,805.14

DESCRIPTION AND EXPLANATION:

- 1 Increase due to large payment to advertising firm prior to annual state Fair event. Consistent with prior years.
- 2 General expense up due to ramp up for annual Fair event. Consistent with prior years.
- 3 Expenditure for new Race Track seating.

DEPARTMENT OF TOURISM

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$11,769,094.79	\$11,800,688.64	\$11,005,068.45	58.25	58.25	55.25
State Operations	11,769,094.79	11,593,736.63	10,986,043.45	58.25	58.25	55.25
Local Assistance		206,952.01	19,025.00			
Aids to Ind. & Org.						
FEDERAL REVENUE (1)	\$31,580.00	\$2,900.00	\$16,766.03			
State Operations	31,580.00	2,900.00	16,766.03			
Local Assistance						
Aids to Ind. & Org.						
PROGRAM REVENUE (2)	\$2,997,004.17	\$4,311,193.28	\$4,345,977.56	1.00	1.00	1.00
State Operations	46,431.38	105,968.07	4,345,977.56	1.00	1.00	1.00
Local Assistance						
Aids to Ind. & Org.	2,950,572.79	4,205,225.21				
SEGREGATED REVENUE (3)	\$241,501.15	\$249,395.59	\$461,458.92	3.00	3.00	3.00
State Operations	241,501.15	249,395.59	263,095.62	3.00	3.00	3.00
Local Assistance						
Aids to Ind. & Org.			198,363.30			
TOTALS-ANNUAL	\$15,039,180.11	\$16,364,177.51	\$15,829,270.96	62.25	62.25	59.25
State Operations	12,088,607.32	11,952,000.29	15,611,882.66	62.25	62.25	59.25
Local Assistance		206,952.01	19,025.00			
Aids to Ind. & Org.	2,950,572.79	4,205,225.21	198,363.30			

(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

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 13 travel information centers and the joint effort marketing grant program, which assists nonprofit tourism promotion organizations within the state. The department is also partially responsible for state park promotion and the Kickapoo Valley Reserve. The Arts Board, Lower Wisconsin State Riverway Board and State Fair Park Board are all attached to the department, which provides administrative services to the boards.

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 information centers. The changes in the summary table reflect provisions in 2001 Wisconsin Acts 16 and 109, where the use of the tourism marketing; gaming revenue appropriation was changed to state operations, support of heritage tourism was eliminated, and the Kickapoo Valley Reserve Board was provided money to pay aids in lieu of taxes.

DEPARTMENT OF TOURISM

380			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
1	100	GPR	1,837,234.15	762,485.31	1,442,299.70	1,874,071.58	770,143.20	1,299,692.73	1,891,619.45	725,031.27	1,222,174.12
2		101-General program operations	1,837,234.15	762,485.31	1,442,299.70	1,874,071.58	770,143.20	1,299,692.73	1,891,619.45	725,031.27	1,222,174.12
3		104-Tourism marketing; general purpose revenue	2,375,882.88	2,039,266.16	2,454,652.72	3,061,955.18	2,620,430.58	1,807,551.03	3,537,487.50	94,552.85	4,131,842.96
4		105-Heritage tourism program	15,784.49	1,148.41	39,289.63	71,160.15	20,113.04	68,619.14	54,745.24	12,430.17	99,211.23
5		107-Internet referral system grants	8,465.00	10,560.00	-	-	7,710.00	13,720.00	-	-	-
6		201-Kickapoo valley reserve; aids in lieu of taxes	-	-	-	-	185,522.01	-	-	-	-
		203-	3,049.20	10,594.80	4,356.00	-	-	-	-	-	-
		GPR Total	4,240,415.72	2,824,054.68	3,940,598.05	5,007,186.91	3,603,918.83	3,189,582.90	5,483,852.19	832,014.29	5,453,228.31
7		PR	34,000.17	10,967.21	11,497.44	16,359.41	8,158.86	3,293.52	7,410.98	5,038.61	5,602.29
8		120-Gift, grants and proceedsgrants	34,000.17	10,967.21	11,497.44	16,359.41	8,158.86	3,293.52	7,410.98	5,038.61	5,602.29
9		130-Tourism promotion - private and public source	-	-	-	-	-	-	25,000.00	-	-
10		221-Kickapoo reserve management board; program	11,631.02	9,854.01	11,988.67	4,800.00	1,500.00	14,502.96	1,995.00	-	1,384.50
		222-Kickapoo reserve management board; gifts and	1,288.14	2,051.00	3,000.00	15,235.60	4,417.86	8,145.25	-	-	-
		PR Total	46,919.33	22,872.22	26,486.11	36,395.01	14,076.72	25,941.73	34,405.98	5,038.61	6,986.79
11		PRF	14,495.58	2,270.45	-	2,900.00	-	-	-	15,790.00	15,790.00
		244-Kickapoo reserve management board; federal	14,495.58	2,270.45	-	2,900.00	-	-	-	15,790.00	15,790.00
		PRF Total	14,495.58	2,270.45	-	2,900.00	-	-	-	15,790.00	15,790.00
12		PRS	860,199.58	326,879.52	2,911,256.36	1,053,273.16	637,023.20	2,514,928.85	-	1,945,546.75	1,005,026.04
13		128-Tourism marketing; gaming revenue	860,199.58	326,879.52	2,911,256.36	1,053,273.16	637,023.20	2,514,928.85	-	1,945,546.75	1,005,026.04
14		129-Tourist information assistant	41,779.63	78,303.14	-	-	17,178.20	12,376.41	-	-	-
		224-	20,000.00	481.67	10,800.00	-	-	-	-	-	-
		PRS Total	921,979.21	405,664.33	2,922,056.36	1,053,273.16	654,201.40	2,527,305.26	-	1,945,546.75	1,005,026.04
		100 Total	5,223,809.84	3,254,861.68	6,889,140.52	6,099,755.08	4,272,196.95	5,742,829.89	5,518,258.17	2,798,389.65	6,481,031.14
15	212	SEG	18,753.29	18,137.02	12,106.42	19,220.19	8,897.06	11,576.51	18,502.38	8,380.41	18,071.16
16		161-Administrative services-conservation fund	18,753.29	18,137.02	12,106.42	19,220.19	8,897.06	11,576.51	18,502.38	8,380.41	18,071.16
17		261-Kickapoo reserve management board; general	109,537.61	39,820.48	64,740.80	109,221.85	40,723.73	59,756.25	111,851.49	40,003.65	44,692.06
		262-	-	198,363.30	-	-	-	-	-	-	-
		SEG Total	128,290.90	256,320.80	76,847.22	128,442.04	49,620.79	71,332.76	130,353.87	48,384.06	62,763.22
		212 Total	128,290.90	256,320.80	76,847.22	128,442.04	49,620.79	71,332.76	130,353.87	48,384.06	62,763.22
18	490	SEGO	83,353.13	14,625.22	59,504.65	-	-	-	-	-	-
19		AGF-	83,353.13	14,625.22	59,504.65	-	-	-	-	-	-
		BT8-	(54,487.50)	-	-	-	32,535.00	21,952.50	-	-	-
		SEGO Total	28,865.63	14,625.22	59,504.65	-	32,535.00	21,952.50	-	-	-
		490 Total	28,865.63	14,625.22	59,504.65	-	32,535.00	21,952.50	-	-	-
		Grand Total	5,380,966.37	3,525,807.70	7,025,492.39	6,228,197.12	4,354,352.74	5,836,115.15	5,648,612.04	2,846,773.71	6,543,794.36

DESCRIPTION AND EXPLANATION:

- Pays the majority of Dept. staff salary and fringe benefits, LTEs at our travel information centers and other operating expenses. When marketing increases (which it does in Q3 & Q4), we typically see an increase in inquiries and fulfillment costs--these are funded partially from this appropriation and partially with promo funds. Debt service and WTIC maintenance (payments come due in Q4) are also partially funded from here.
- 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.
- Pays for Heritage Tourism grants, signs, and printing of the Heritage Traveler publication which has recently been done near the end of the FY.
- This appropriation was part of the 1999 budget bill. Spending has been dependent on when reimbursement has been sought by grant recipients.
- 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.
- Funds IT support for the Kickapoo Valley Reserve--SASI.
- Collects and disburses funds for employee on-site parking. It also consists of dollars generated from pay phone usage at the WTICs, sale of direct mail lists, etc. In turn, dollars are then paid out for projects that are similar or related in nature.
- The Dept. received \$25,000 in FY 00 from the DOT because we were partnering to produce the Rustic Roads publication. In turn, we used this \$25,000 to partially pay for the printing of the publication. This appropriation holds dollars from other similar partnerships and then disburses them for similar or related projects.
- Initiated fee collection of Kickapoo Valley Reserve trail and camping users via honor system. In 2001, a contract with the Vernon County Sheriff helped increase collection. All fees generated are used for maintenance of trails, campsites, access areas and informational signs. Majority of field work is done from May-Sept due to weather conditions.
- Various grants for environmental education programs and oral history project.
- Timber bridge grant for survey and design in 2000. FEMA money received in 2002 for flood damage to trails that occurred in '01.
- 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.
- Funds 1 FTE and numerous LTEs at our travel information centers. Dollars are used as needed to cover ongoing LTE expenses.
- Funds a contract with the Vernon County Sheriff for patrol of the Kickapoo Valley Reserve.
- This appropriation funds 1 position and a small amount of operating expenses. We typically try to use the operating expense dollars for one or two larger bills (e.g.: child care center, SCO bill), so it depends on when these arrive as to when the operating dollars are spent.
- Funding for general operations, purchase of equipment and employment of LTE's. Field workload from May - September reflected in Q1 and Q4 each year.
- 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. Last year aids were paid from GPR.
- DFD oversees for building projects at the Kickapoo Valley Reserve- new visitors center and bridge(s).
- DFD oversees for building projects at the Kickapoo Valley Reserve- new visitors center and bridge(s).

DEPARTMENT OF VETERANS AFFAIRS

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$2,450,877.91	\$2,755,996.82	\$2,207,664.97	6.30	6.30	8.80
State Operations	2,450,877.91	2,755,996.82	2,154,664.97	6.30	6.30	8.80
Local Assistance						
Aids to Ind. & Org.			53,000.00			
FEDERAL REVENUE (1)	\$848,962.75	\$1,014,232.29	\$858,715.39	4.00	4.00	7.50
State Operations	683,252.00	683,843.02	526,015.39	4.00	4.00	7.50
Local Assistance						
Aids to Ind. & Org.	165,710.75	330,389.27	332,700.00			
PROGRAM REVENUE (2)	\$38,440,504.66	\$43,412,216.52	\$44,021,548.88	694.24	694.24	744.24
State Operations	38,440,504.66	43,412,216.52	44,016,548.88	694.24	694.24	744.24
Local Assistance						
Aids to Ind. & Org.			5,000.00			
SEGREGATED REVENUE (3)	\$122,280,358.37	\$136,212,067.98	\$213,706,107.36	116.26	116.26	145.76
State Operations	106,031,915.58	120,360,555.16	198,702,219.98	115.26	115.26	139.76
Local Assistance	520,000.00	814,500.00	889,500.00			
Aids to Ind. & Org.	15,728,442.79	15,037,012.82	14,114,387.38	1.00	1.00	6.00
TOTALS-ANNUAL	\$164,020,703.69	\$183,394,513.61	\$260,794,036.60	820.80	820.80	906.30
State Operations	147,606,550.15	167,212,611.52	245,399,449.22	819.80	819.80	900.30
Local Assistance	520,000.00	814,500.00	889,500.00	1.00	1.00	6.00
Aids to Ind. & Org.	15,894,153.54	15,367,402.09	14,505,087.38			

(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

DEPARTMENT OF VETERANS AFFAIRS

OVERVIEW

During the past three years, the department began operating the Wisconsin Veterans Home which is located on the campus of Southern Center in Union Grove, Wisconsin. The department also became the state approval agency for veterans' education G.I. Bill oversight which previously was part of the Educational Approval Board. To assist Native American veterans in receiving greater state and federal veteran's benefits, the department created an American Indian services coordinator position and an American Indian grants program to fund advisor positions in the Native American community for the purpose of assisting Native American veterans. To ensure that Wisconsin veterans receive military honors at the request of their families, the department began a Military Funeral Honors Program which provides grants to local veterans' service organizations and funds teams employed by the department to provide honors at veterans' funerals. To assist veterans who need to attend medical appointments at United States Department of Veterans Affairs hospitals and clinics around the state, the department began a grant program to fund a van transportation network providing rides to these facilities. And finally, to assist veterans pursuing educational opportunities leading to employment, the Legislature increased the tuition and fee reimbursement percentage in the department's full-time and part-time educational grant programs from 65 percent to 85 percent.

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 the veterans trust fund, and debt service expenditures 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's expanding its veterans' home program. Previously the department operated one veterans' retirement institution, the Wisconsin Veterans Home at King. Beginning in August of 2001, the department began operating a community-based residential facility as the first phase of the Wisconsin Veterans Home at Union Grove. The department is currently planning a skilled-nursing facility or nursing home facility at Southern Center which is expected to open in January of 2005.

DEPARTMENT OF VETERANS AFFAIRS

485			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	104-Cemetery maintenance and beautification	10,843.93	1,013.45	6,315.92	12,401.51	867.00	9,515.99	8,164.07	1,343.55	7,721.35
2			106-Principal repayment and interest	393,525.94	1,102,635.06	(11,128.53)	389,809.11	3,420.88	1,104,453.18	460,847.11	932,547.52	21,884.22
3			202-Wisconsin veterans museum space rental	-	-	-	169,973.61	112,125.35	203,639.50	164,771.31	105,285.92	80,787.01
4			203-Operation of Wisconsin veterans museum	297,353.19	193,836.73	160,269.28	275,380.05	142,673.90	331,736.74	239,313.47	122,412.00	139,700.38
5			207-Veterans memorial grants	-	3,000.00	-	-	-	-	-	-	-
			209-World War II memorial	-	-	-	-	-	-	-	-	166,100.00
			211-	-	-	50,000.00	-	-	-	-	-	-
			GPR Total	701,723.06	1,300,485.24	205,456.67	847,564.28	259,087.13	1,649,345.41	873,095.96	1,161,588.99	416,192.96
6		PR	120-Institutional operations	18,721,696.66	9,726,121.03	12,128,749.26	19,385,985.47	9,577,432.50	11,533,162.02	17,482,225.26	8,556,961.12	10,260,602.79
7			122-Veterans home cemetery operations	-	1,240.70	-	-	-	3,416.64	-	-	-
8			123-Energy costs	367,347.14	256,764.70	404,707.16	299,992.25	512,884.23	511,038.26	333,922.60	272,710.28	450,402.12
9			124-Institutional operations; southern center	569,234.22	306,887.76	421,146.89	86,384.29	98,561.73	425,756.86	-	-	-
10			125-Energy costs; southern center	31,880.24	39,625.50	18,510.80	-	-	86,147.00	-	-	-
11			129-State-owned housing maintenance	1,848.02	15,148.85	13,808.70	4,514.55	852.22	9,482.70	6,002.89	766.98	9,617.70
12			131-Home exchange	112,720.91	52,998.43	57,496.02	106,436.02	59,861.25	72,644.09	112,372.31	53,764.83	57,838.73
13			132-Gifts and bequests	39,684.71	29,897.21	30,905.60	68,822.94	37,344.88	22,702.76	74,468.68	32,118.48	(8,477.12)
14			133-Self-amortizing housing facilities; principal repayment and interest	14,761.24	(14,761.24)	-	73.42	-	8,594.98	-	-	-
15			134-Gifts and bequests	-	2,109.81	4,590.86	-	-	-	-	-	-
16			135-Self-amortizing housing facilities; principal repayment and interest	-	36,866.67	20,143.29	-	-	-	-	-	-
17			137-Geriatric program receipts	38,272.75	15,559.52	15,938.19	58,786.27	15,460.26	19,608.49	71,392.58	46,804.28	35,548.67
18			244-Gifts	-	-	-	-	-	-	-	-	217,410.50
			420-Cemetery operations	-	-	9,672.35	-	-	-	12,729.00	22,155.52	14,483.50
			421-Gifts, grants and bequests	-	1,170.00	-	-	1,030.65	-	-	-	-
			PR Total	19,897,445.89	10,469,628.94	13,125,669.12	20,010,995.21	10,303,427.72	12,692,553.80	18,093,113.32	8,985,281.49	11,037,426.89
19		PRF	142-Federal projects	-	-	-	-	5,534.00	-	5,950.00	6,475.00	-
20			241-Federal aid projects	212,970.42	130,905.85	113,920.52	128,230.10	21,688.76	253,217.66	287,498.85	75,496.26	(4,786.90)
			242-Federal projects; museum acquisitions and operations	-	-	-	1,031.99	1,609.29	1,235.72	-	-	-
21			441-Federal aid; cemetery operations and burials	35,433.10	16,469.92	16,315.58	34,530.54	22,573.08	17,510.55	14,110.22	36,703.30	9,336.98
22			540-Federal aid; veterans training	-	-	-	83,775.61	57,213.01	55,692.71	-	191,064.37	61,403.92
			PRF Total	248,403.52	147,375.77	130,236.10	247,568.24	108,618.14	327,656.64	307,559.07	309,738.93	65,954.00
23		PRS	226-American Indian services coordinator	22,586.95	11,192.37	13,407.89	23,530.50	11,088.11	13,659.42	-	53.68	5,482.01
24			227-American Indian grants	-	2,500.00	2,500.00	-	-	-	-	-	-
			228-	459.85	56,324.78	74,818.17	-	-	-	-	-	-
25			520-Proprietary school programs	124,221.40	89,195.04	131,598.48	166,997.94	92,795.74	97,168.08	-	231,158.01	87,989.26
			PRS Total	147,268.20	159,212.19	222,324.54	190,528.44	103,883.85	110,827.50	-	231,211.69	93,471.27
		CLR	999-	33,603.97	-	3,040.71	2,370.00	(7,353.70)	12,337.40	-	1,965.50	2,386.30
			CLR Total	33,603.97	-	3,040.71	2,370.00	(7,353.70)	12,337.40	-	1,965.50	2,386.30
			100 Total	21,028,444.64	12,076,702.14	13,686,727.14	21,299,026.17	10,767,663.14	14,792,720.75	19,273,768.35	10,689,786.60	11,615,431.42

DEPARTMENT OF VETERANS AFFAIRS

485			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
60		285-Health care aid grants	524,536.95	307,884.55	336,776.45	514,955.97	249,432.96	235,146.05	582,448.12	383,100.10	371,339.13
61		286-Retraining grant program	96,673.50	88,731.00	46,387.31	93,481.06	68,573.20	68,520.08	83,033.50	70,020.50	34,858.45
		288-Veterans trust fund loans and expenses	4,228,774.00	1,644,122.00	1,828,475.00	5,446,385.00	2,524,687.00	2,356,485.00	5,639,072.25	2,682,661.00	2,480,335.00
62		289-	-	200,000.00	-	-	-	-	-	-	-
63		460-Cemetery administration and maintenance	245,499.75	112,777.05	226,461.48	240,285.68	128,826.84	254,660.69	132,941.43	55,199.18	490,682.36
64		461-Cemetery energy costs	4,492.97	4,229.57	3,989.18	8,086.95	5,708.34	4,475.32	5,204.44	2,242.84	2,090.71
65		462-Repayment of principal and interest	23,758.56	71,885.33	13,498.30	32,216.12	59.56	68,870.68	75,294.36	60,893.58	578.08
		SEG Total	9,032,440.19	5,251,765.15	5,855,734.00	9,533,184.77	5,238,929.55	6,343,470.08	9,021,127.47	5,393,029.22	5,748,505.75
66	SEGF	287-Federal per diem payments	-	64,507.20	268,192.80	18,816.90	109,623.82	201,948.55	-	36,409.01	129,301.74
		SEGF Total	-	64,507.20	268,192.80	18,816.90	109,623.82	201,948.55	-	36,409.01	129,301.74
		582 Total	9,032,440.19	5,316,272.35	6,123,926.80	9,552,001.67	5,348,553.37	6,545,418.63	9,021,127.47	5,429,438.23	5,877,807.49
67	583	SEG 361-Foreclosure loss payments	600,267.58	39,101.94	58,533.97	841,114.81	89,049.80	1,861,882.48	30,409.89	6,679.68	17,175.84
68		363-General program operations	2,038,303.62	1,131,098.97	1,212,889.31	2,158,916.33	1,054,678.59	1,246,917.16	1,951,202.74	1,058,470.70	1,210,089.96
69		364-Debt service - tax exempt	24,781,201.76	93,878,351.27	(1,353,585.63)	25,127,284.98	16,814,426.00	29,259,427.45	22,849,440.17	28,184,767.38	3,421,957.17
70		365-Debt service - taxable	27,815,521.55	31,533,244.50	(744,445.00)	11,546,480.97	-	10,133,582.28	8,135,149.12	8,471,812.22	1,506,654.03
71		370-County grants	81,900.00	12,000.00	439,800.00	137,700.00	131,700.00	219,300.00	4,800.00	127,800.00	179,400.00
		374-Special loan subaccount	4,580,792.69	2,095,451.80	4,683,944.49	7,502,911.86	1,163,829.41	4,806,285.94	16,818,420.01	2,692,315.08	4,475,885.51
		375-Loan subsidy subaccount	383,325.37	161,074.61	117,507.67	279,238.47	109,843.38	611,913.67	930,386.18	34,703.83	10,176.42
72		376-Costs of issuance	-	2,211.75	17,675.80	-	-	-	-	-	-
		SEG Total	60,281,312.57	128,852,534.84	4,432,320.61	47,593,647.42	19,363,527.18	48,139,308.98	50,719,808.11	40,576,548.89	10,821,338.93
		583 Total	60,281,312.57	128,852,534.84	4,432,320.61	47,593,647.42	19,363,527.18	48,139,308.98	50,719,808.11	40,576,548.89	10,821,338.93
73	490	SEGO AGF-	1,394,811.25	193,650.14	401,814.52	3,098,695.45	1,066,916.20	526,049.52	115,627.25	384,140.65	559,872.26
74		BT2-	-	-	-	-	-	(1,707.80)	-	2,304.00	-
75		BT3-	-	-	1,963.90	-	-	77,036.10	1,846.57	-	-
76		BT8-	10.22	(44,997.24)	-	2.68	(37,027.21)	17,007.66	209,793.38	(182,157.62)	(131,957.45)
77		BTE-	-	-	500.00	-	-	-	-	-	-
78		BTH-	8,497.50	-	1,076.00	-	997.00	1,854.30	4,263.96	-	500.00
		SEGO Total	1,403,318.97	148,652.90	405,354.42	3,098,698.13	1,030,885.99	620,239.78	331,531.16	204,287.03	428,414.81
		490 Total	1,403,318.97	148,652.90	405,354.42	3,098,698.13	1,030,885.99	620,239.78	331,531.16	204,287.03	428,414.81
		Grand Total	126,239,909.53	155,631,920.53	44,584,196.93	127,626,496.02	42,119,667.01	90,607,921.95	140,376,782.01	72,733,264.02	55,273,867.49

DESCRIPTION AND EXPLANATION:

- 1 WVH - King - Cemetery Maintenance is seasonal -mow grass.
- 2 WVH - King - Debt Service Payments for construction projects - quarters vary due to principal portion of DOA invoice.
- 3 Rent expenses transferred to other appropriations in 2001 WI Act 16.
- 4 Costs are typically higher in the the third and fourth quarters because of the large number of school tours during March, April and May. Large costs in Q4 of 2001 were related to new National Guard Museum.
- 5 One-time funding.
- 6 WVH - King Operations - First Half expenditures in 00 & 01 include salary and fringe for 13 pay periods. First Half expenditures in 02 include salary and fringe for 12 pay periods. Third quarter expenditures in 00, 01 & 02 include salary and fringe for 6 pay periods. Fourth quarter expenditures in 00 include salary and fringe for 7 pay periods and for WSEU & United Health Care retroactive contract settlements. Fourth quarter expenditures in 01 & 02 include salary and fringe for 8 pay periods due to PP14 charge back to the fiscal year in which the money was earned (prior to June 30th) even though the check is paid in July.
- 7 WVH - King - Cemetery equipment purchased from spouse burial fee revenue.
- 8 WVH - King - Fuel & Utilities are seasonal. Third quarter includes heating expenditures and fourth quarter includes heating and cooling expenditures.
- 9 WVH - Union Grove Operations - Fourth quarter 01 expenditures reflects opening of the first building. FY02 expenditures include new staff to open the second building.
- 10 WVH - Union Grove - Fuel & Utilities are seasonal. Third quarter includes heating expenditures. Expenditures in the fourth quarter for 01 reflect start up of operation.
- 11 WVH - King - Rent collected from staff - expenditures are for rental replacement/improvement.The third and fourth quarter expenditures reflect carpet and flooring replacement for state owned housing.
- 12 WVH - King - Member bar, coffee shop and craft sales - quarterly expenditures are about the same except for the fourth quarter of 01 when new refrigeration equipment was purchased for the coffee shop.
- 13 WVH - King - Expenditures vary by when money is donated or bequested for purchases.
- 14 WVH - King - Debt Service Payments for construction projects - quarters vary due to principal portion of DOA invoice.
- 15 WVH - Union Grove - Expenditures vary by when money is donated or bequested for purchases.
- 16 WVH - Union Grove - Debt Service Payments for construction projects - quarters vary due to principal portion of DOA invoice.
- 17 WVH King - Quarterly expenditures vary with project research grants received.

DEPARTMENT OF VETERANS AFFAIRS

- 18 Department eliminated crypt fees in FY02 and staff expenses charged to appr. 420 were transferred to appr. 441.
- 19 WVH - King - Cemetery equipment purchased from VA plot allowance revenue.
- 20 Federal SAA grant transferred to appr. 241 in 2001 WI Act 16.
- 21 High expenditures in Q3 of 2000 due to a transfer of \$29,640 in the 3Q, FY00 to Project J99G1J which were necessary for initial planning/crypt manufacture.
- 22 Appropriation eliminated in 2001 WI Act 16.
- 23 Position first filled in Q3 of 2000.
- 24 First award of grants in Q3 of 2001.
- 25 Appropriation eliminated in 2001 WI Act 16.
- 26 Capital project expenditures are related to construction.
- 27 Capital project expenditures are related to construction.
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- 46 Capital project expenditures are related to construction.
- 47 MFHP had a an outage in the stipend program in the second half of FY01; the backlog was cured in the first half of FY02.
- 48 Higher expenditures in Q3 and Q4 due to rent increases that take affect in Q3 and prepayment of July rent in June, payment of financial services billings from DOA in Q4 and the throwback of 13th month expenses into June and a \$100,000 transfer in FY 01 to DFD to cover planning costs for the Southern Home at Union Grove.
- 49 Expenditures are higher in the first half of year because of the purchase of merchandise to sell in the museum store.
- 50 Higher expenditures in FY 2002 were due to transfer of rent expenses from appr. 202 to appr. 263.
- 51 Provides emergency subsistence aid to veterans and demand varies based on the need for assistance by veterans.
- 52 The VSO grant period is April 1st to March 31st each year; dependent on the VSO's submission date and the completeness of the application (may require more information) there could result a variance in payment dates.
- 53 County CVSO offices typically file for CVSO grant funds in Q3 and Q4 of each fiscal year.
- 54 One-time expenditure.
- 55 In the three FYs listed, VAP contractors were reimbursed for monthly expenses through Appr. 272 before disbursements of earned federal per diem (through Appr. 287....not listed on this spreadsheet) were made. Consequently, in the second half of the FY, less Appr. 272 funds were available for disbursement were available because the contractors had exhausted their contracted allocation.
- 56 One-time expenditure.
- 57 Variance in expenditures is due to seasonal nature of educational grant submissions; peak periods are January-February and June-July.
- 58 Higher expenditures in FY 2002 were due to higher loan delinquencies.
- 59 Variance in expenditures is due to seasonal nature of educational grant submissions; peak periods are January-February and June-July.
- 60 Variances in FY00 and FY02 caused by the seasonal HCAG submission process; typically, there is a spike in submissions (especially in dentures) when new funding becomes available in July of each FY; typical underwriting timelines indicate that disbursements made on the large number of applications in the first half of the FY are made in the second half of that same FY.
- 61 Demand is somewhat seasonal with higher demand in second half of fiscal year.
- 62 One-time expenditure.
- 63 The substantial variance in Q4 of FY00 is due to startup costs related to the opening of a second cemetery. High expenditures in Q4 of 2001 is due to purchase of a new vehicle for the southern cemetery. Costs are typically higher in Q1 and Q4 of each fiscal because of the additional cost to maintain the cemeteries during the spring and summer months.
- 64 Utility costs are higher during high heating months in Q3.
- 65 Expenditures are based on billings from DOA.

DEPARTMENT OF VETERANS AFFAIRS

- 66 Expenditures are higher during Q3 and Q4 because the vendors who provide services for the department's homeless program are first paid from appr. 272 before funds are disbursed to them from appr. 287. Current practice is for the feds to pay per diem payments directly to the vendors.
- 67 Payment are dependent on foreclosures financed under the mortgage loan repayment fund.
- 68 Higher expenditures in Q3 and Q4 due to rent increases that take affect in Q3 and prepayment of July rent in June, payment of financial services billings from DOA in Q4 and the throwback of 13th month expenses into June.
- 69 Expenditures based on scheduled debt service payments as well as any refundings.
- 70 Expenditures based on scheduled debt service payments as well as any refundings.
- 71 County CVSO offices typically file for CVSO grant funds in Q3 and Q4 of each fiscal year.
- 72 Costs incurred as a result of new bond issues.
- 73 Captial project expenditures are related to construction.
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WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$133,142,887.46	\$142,616,794.41	\$145,036,401.12	38.65	39.40	34.25
State Operations	3,260,240.94	3,659,367.61	3,566,505.42	38.65	39.40	34.25
Local Assistance	129,857,646.52	135,945,926.80	141,469,895.70			
Aids to Ind. & Org.	25,000.00	3,011,500.00				
FEDERAL REVENUE (1)	\$29,639,618.85	\$29,281,847.00	\$30,483,557.18	30.65	29.65	29.65
State Operations	2,521,774.91	2,480,189.54	2,549,230.02	30.65	29.65	29.65
Local Assistance	26,263,595.91	26,003,125.24	27,303,929.14			
Aids to Ind. & Org.	854,248.03	798,532.22	630,398.02			
PROGRAM REVENUE (2)	\$1,695,394.06	\$1,368,280.63	\$2,622,983.09	13.00	12.00	12.00
State Operations	865,244.33	750,586.73	676,610.14	13.00	12.00	12.00
Local Assistance	772,424.22	592,193.90	1,922,772.95			
Aids to Ind. & Org.	57,725.51	25,500.00	23,600.00			
SEGREGATED REVENUE (3)						
State Operations						
Local Assistance						
Aids to Ind. & Org.						
TOTALS-ANNUAL	\$164,477,900.37	\$173,266,922.04	\$178,142,941.39	82.30	81.05	75.90
State Operations	6,647,260.18	6,890,143.88	6,792,345.58	82.30	81.05	75.90
Local Assistance	156,893,666.65	162,541,245.94	170,696,597.79			
Aids to Ind. & Org.	936,973.54	3,835,532.22	653,998.02			

(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

OVERVIEW

The board's primary responsibilities are: (a) distributing \$136.8 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, which funds programs for special populations at the technical college districts. In addition, the board transfers approximately half of the federal 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.

ANALYSIS

The board indicates that there are several reasons why expenditures are higher in the third and/or fourth quarter than the first half of a fiscal year. While general state operations expenditures in fiscal years 1999-2000 and 2000-01 were consistent over the four quarters, in fiscal year 2001-02 expenditures rose significantly in the fourth quarter. A portion of the increase can be attributed to payment vouchers submitted during the "13th" month that must, according to state accounting practices, be applied to the prior fiscal year. In addition, the hiring of a new state director increased permanent salary costs in the fourth quarter of fiscal year 2001-02 because the board paid the salary of both the new director and the retiring director due to the amount of unused vacation accumulated by the retiring director. The agricultural education consultant appropriation was created in 1999 Wisconsin Act 9. As a result, the position was not filled until the third quarter of fiscal year 1999-2000. This resulted in expenditures in fiscal year 1999-2000 occurring almost exclusively in the fourth quarter. However, over subsequent fiscal years, spending has become more consistent over the four quarters.

Disparities in GPR appropriations that provide funding to local technical college districts arise for a number of reasons. For most of the appropriations, funds are disbursed when claims are submitted by local technical college districts. Districts tend to submit more claims for payment in the third and fourth quarters, resulting in higher expenditures at the state level at the end of the fiscal year. The board's largest appropriation, its state aid for vocational, technical and adult education appropriation, is distributed according to a formula. Fifteen percent is distributed to districts each month from July to November. From December to May, the board provides five percent to the districts each month with the final 15 percent being awarded in June. Finally, some local aids appropriations are awarded according to long-established conventions. Some grants, such as the adult apprenticeship development grant, are always awarded during the first quarter, while others, such as the farm training tuition grants, are always awarded at the end of the fiscal year.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

292			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	1,619,604.89	760,323.15	1,124,577.38	1,684,443.60	735,148.16	958,725.30	1,516,440.07	679,557.74	841,021.54
2			102-Displaced homemakers' program	111,711.00	68,793.00	116,611.00	142,209.00	71,589.00	124,922.00	127,601.00	88,267.00	120,422.00
3			104-Vocational education instructor occupational competency program	36,283.66	-	-	55,570.66	-	26,258.00	27,605.82	985.96	2,135.00
4			105-State aid for vocational, technical and adult education	88,799,368.10	11,709,111.52	17,906,520.38	88,804,570.35	11,848,179.65	17,762,250.00	86,958,750.00	11,594,500.00	17,391,750.00
5			106-Displaced homemakers' program	170,098.81	159,980.06	127,199.09	197,436.76	154,321.16	166,690.77	225,028.35	150,326.05	109,816.00
6			107-Supplemental aid	-	-	1,500,000.00	-	-	1,500,000.00	-	-	1,500,000.00
7			109-Minority student participation and retention grants	174,631.80	168,784.19	182,228.79	221,916.33	176,908.54	283,834.61	214,477.11	140,561.92	167,916.33
8			110-Alcohol and other drug abuse prevention and intervention	174,717.16	197,883.38	122,472.30	180,737.64	197,931.37	143,483.35	189,772.31	165,797.32	133,908.00
9			111-Farm training program tuition grants	-	-	122,368.00	-	-	117,960.00	-	-	119,983.00
10			112-Incentive grants	2,426,305.27	2,579,397.47	2,309,603.11	3,274,705.10	2,448,364.68	2,708,717.17	3,574,503.02	2,030,901.85	1,914,397.29
11			113-Aid for special collegiate transfer programs	843,225.00	256,700.00	24,375.00	843,225.00	112,430.00	168,645.00	843,225.00	112,430.00	168,645.00
12			114-Fee remissions	4,299.25	1,457.50	-	535.00	-	-	5,279.20	1,081.25	-
13			115-Services for handicapped students; local assistance	109,237.66	157,947.79	92,292.31	159,948.71	150,442.23	115,548.40	153,441.80	118,918.14	109,021.38
14			116-LaCrosse health science center	-	867,840.03	2,132,159.97	-	-	-	-	-	-
15			119-Apprenticeship curriculum development	75,000.00	-	-	75,000.00	-	-	-	-	75,000.00
16			123-Faculty development grants	246,768.67	187,615.09	540,419.34	484,849.44	249,453.77	287,172.11	468,601.00	158,714.19	187,297.23
17			160-Agricultural education consultant	32,795.82	13,008.15	16,196.03	29,992.46	15,006.33	9,198.30	-	366.12	22,584.26
18			172-Driver education, local assistance	-	-	322,000.00	-	-	322,000.00	-	-	322,000.00
19			173-Chauffeur training grants	88,404.00	45,688.00	123,898.00	57,183.00	41,064.00	69,874.00	59,983.00	66,338.00	58,266.00
20			174-Emergency medical technician - basic training; state operations	-	-	-	111,337.54	51,540.17	63,975.75	99,185.68	45,517.55	55,567.98
21			176-Grants to students	1,788,000.00	1,765,250.00	183,250.00	1,477,250.00	1,398,000.00	111,250.00	-	-	-
22			177-Milwaukee enterprise center	-	-	-	-	-	25,000.00	-	-	25,000.00
23			178-Grants for additional course sections	372,384.24	766,256.78	1,311,358.98	201,931.00	789,391.53	1,208,677.47	-	-	-
			GPR Total	97,072,835.33	19,706,036.11	28,257,529.68	98,002,841.59	18,439,770.59	26,174,182.23	94,463,893.36	15,354,263.09	23,324,731.01
24		PR	120-Telecommunications retraining	-	-	-	-	-	-	8,977.41	8,769.94	14,878.12
25			130-Services for district boards	41,629.06	17,983.01	(1,145.01)	49,010.29	23,201.15	30,610.31	50,820.33	21,182.27	25,632.32
26			131-Text materials	1,496.94	-	-	-	-	34,950.00	2,863.10	-	-
27			132-Gifts and grants	-	1,650.11	-	-	-	-	9,026.49	-	-
28			133-Conferences	56,238.71	30,207.12	42,184.14	53,728.36	32,526.38	39,729.81	46,779.29	27,397.05	44,817.76
29			134-Personnel certification	76,740.53	40,466.92	50,455.37	87,493.07	34,925.04	48,761.34	86,658.10	41,492.90	46,229.01
30			135-Gifts and grants	-	22,000.00	1,600.00	1,000.00	23,500.00	1,000.00	-	24,000.00	1,100.04
31			136-Fire schools; state operations	130,174.75	93,090.30	80,445.19	132,064.66	72,691.86	97,652.45	173,050.10	84,917.77	111,130.81
32			137-Fire schools; local assistance	55,560.53	122,218.81	321,376.08	82,327.84	115,829.15	234,511.09	90,337.55	102,865.57	225,315.12
			231-	-	-	-	-	-	-	-	-	-
			PR Total	361,840.52	327,616.27	494,915.77	405,624.22	302,673.58	487,215.00	468,512.37	310,625.50	469,103.18

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

292			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
33	PRF	146-Federal aid, local assistance - adult basic education	1,903,318.54	2,236,817.57	1,424,986.01	1,826,651.46	1,918,958.95	1,573,472.07	1,789,814.85	1,557,442.29	1,327,458.99
34		147-Federal aid, state operations	394,428.31	211,883.17	172,053.31	323,922.21	183,178.98	176,984.68	317,662.58	160,003.40	154,025.21
35		149-Federal aid, aids to individuals and organizations, workstudy aids to dist.	239,226.02	166,408.00	224,764.00	305,512.97	334,341.40	158,677.85	425,338.16	100,526.35	328,383.52
36		150-Federal aid, local assistance - vocational education act	8,775,213.76	6,488,209.66	6,384,152.68	9,669,155.11	4,455,653.28	6,512,364.37	10,595,118.96	5,577,538.44	5,416,222.38
37		151-Federal aid, state operations-vocational education act	701,767.77	363,993.85	348,141.38	697,107.59	349,764.34	328,401.52	877,820.54	360,351.43	317,720.76
38		153-Federal aid, local assistance - special federal projects	1,869.05	22,419.57	66,942.30	2,660.00	23,087.00	21,123.00	-	-	-
39		155-Federal aid, state operations-federal projects	157,000.26	36,746.50	40,399.13	135,599.84	69,153.15	83,560.91	37,567.47	60,129.75	72,350.21
		156-Indirect cost reimbursements	31,053.74	61,002.44	30,760.16	32,990.76	78,237.24	21,288.32	37,011.48	83,174.65	43,957.43
		241-	-	-	-	-	-	-	-	-	-
40		PRF Total	12,203,877.45	9,587,480.76	8,692,198.97	12,993,599.94	7,412,374.34	8,875,872.72	14,080,334.04	7,899,166.31	7,660,118.50
41	PRS	138-Interagency projects; local assistance	295,464.95	630,662.58	497,490.00	88,531.82	40,532.00	30,462.00	136,685.70	100,469.83	116,750.45
42		139-Interagency projects; state operations	6,742.29	10,395.05	(2,144.34)	24,704.38	(16,609.56)	5,147.19	38,674.80	24,627.74	29,944.49
		PRS Total	302,207.24	641,057.63	495,345.66	113,236.20	23,922.44	35,609.19	175,360.50	125,097.57	146,694.94
	CLR	908-	-	-	2,075.49	-	-	(7,648.49)	-	-	(9,396.75)
		CLR Total	-	-	2,075.49	-	-	(7,648.49)	-	-	(9,396.75)
100		Total	109,940,760.54	30,262,190.77	37,942,065.57	111,515,301.95	26,178,740.95	35,565,230.65	109,188,100.27	23,689,152.47	31,591,250.88
		Grand Total	109,940,760.54	30,262,190.77	37,942,065.57	111,515,301.95	26,178,740.95	35,565,230.65	109,188,100.27	23,689,152.47	31,591,250.88

DESCRIPTION AND EXPLANATION:

- Operations budget for agency staff providing leadership and oversight for the WTCS. Accrual of payroll costs in the 13th period contributes to higher fourth quarter spending, as well as the hiring of a new State Director in FY 2002.
- Grants to community based organizations (CBOs) for displaced homeacker services that remedy or reduce barriers to employment and assist in obtaining skills and securing employment (s. 38.04(13)). Spending pattern based on when grant reimbursement claims are made by CBOs, with a higher portion occurring in the fourth quarter.
- Grants to WTCS districts to compensate instructors who improve their knowledge/skills through temporary work experience in business and industry (s. 38.32). Work experiences usually occur in the summer months, resulting in reimbursement claims occurring in the first two quarters.
- General aid distributed to WTCS districts according to statutory formula [38.28(2)]. Payment schedule is prescribed by administrative rule: 15% each month from July thru Nov, 5% in Jan and Feb, final 15% in June.
- Grants to WTCS districts for displaced homeacker services that remedy or reduce barriers to employment and assist in obtaining skills and securing employment [38.04(13)]. Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occurring in the third and fourth quarters.
- Aid paid to WTCS districts based on the net inflow/outflow of students from other districts [38.28(6)]. Aid is distributed in June of each year based on estimated enrollments of non-district resident students.
- Grants to WTCS districts to increase the number of minority students who successfully enroll, retain, and graduate from technical college programs (38.26). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occurring in the third and fourth quarters.
- Grants to WTCS districts for programs designed to educate staff and students on AODA prevention and intervention and to provide/cooordinate support services for recovering students (38.35). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion typically occurring in the third quarter.
- Tuition assistance provided to technical college students enrolled in the farm business and production management program (38.272). Payments are made in June of each year based on actual enrollments in program.
- Grants to WTCS districts for programs targeting new and expanding occupations, technology transfer, basic skills and adult/workplace literacy (38.27). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occurring in the third and fourth quarters.
- State aid paid to Nicolet Area Technical College for its college transfer program [38.28(4)]. Paid according to the same schedule as general aid.
- Tuition reimbursement to children of police officers and other protective services personnel killed in the line of duty [38.24(5)]. Varies annually depending on when eligible students seek reimbursement.
- Grants to WTCS districts for services to disabled students who are transitioning from high school to technical college (38.38). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion typically occurring in the third quarter.
- Grant to WTCS districts to expand instructional capacity in targeted occupational program areas where there is a high demand for workers [38.04(19)]. Spending pattern based on when grant reimbursement claims are made by districts. In FY 2002, program was transferred from DOA to WTCSB, resulting in all the claims being paid in the second half of the year.
- Funds used to review, update and develop curricula for adult apprenticeship training programs [20.292(1)(em)]. Paid in the first quarter.

WISCONSIN TECHNICAL COLLEGE SYSTEM BOARD

- 16 Grant to WTCS districts to promote instructor awareness/expertise in newly emerging technologies and ways to intergrate such technology in the classroom (38.33). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion typcially occuring in the third and fourth quarters.
- 17 Operations budget for agency staff providing leadership for agriculture education. Position was filled in the fourth quarter of FY 2000.
- 18 State aid to WTCS districts for providing driver education and truck driver training [38.28(2)]. Payments made in June based on actual enrollments.
- 19 Grants to WTCS districts for truck driver training facilities, including instructional equipment and maintenance costs (38.29). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion typcially occuring in the third and fourth quarters.
- 20 Operations budget for agency staff providing leadership for EMT programs. Merged with appropriation 101 in FY 2002.
- 21 Grants to WTCS students who enroll in technical college programs within three years of graduation from high school (38.305). Eliminated beginning in FY 2003. Payments made in September and February based on actual enrollments.
- 22 Grant to Milwaukee Area Technical College for its enterprise centers, effective for the 1999-01 biennium only. Claims made at the end of the fiscal year.
- 23 Grants to WTCS districts for new sections in program- based courses where student demand exceeds capacity (38.31). Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occuring in the third and fourth quarters.
- 24 Retraining grants for displaced telecommunications industry workers. Program ended in FY 2000.
- 25 PR-funded services provided to WTCS districts. Position vacancy in fourth quarter of FY 2002.
- 26 PR-funded materials provided to WTCS districts. Varies annually.
- 27 Gifts and grants received on behalf of technical college programs. Varies annually.
- 28 PR received from WTCS districts for the conduct of conferences. Spending greater in fall and spring of each year when the majority of meetings take place.
- 29 PR-funded costs related to certification of WTCS educational personnel. Annual certification meeting and accrual of 13th pay period costs contribute to higher fourth quarter spending.
- 30 Gifts and grants received on behalf of individuals and non-governmental organizations. Scholarship from WI Rural Opportunities Foundation received in Jan and distributed to students in third quarter.
- 31 Operations budget for agency staff providing leadership for fire fighter training programs. Spending patterns are constant unless special funding is provided for a special project.
- 32 State aid to WTCS districts who are required to make fire fighter training programs available, free of charge, to paid and volunteer fire departments. A majority of the district billing comes at the end of the year.
- 33 Federal funds received under the Adult Education and Family Literacy Act for WTCS district progams. Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occuring in the third and fourth quarters.
- 34 Operations budget for agency staff funded under the Adult Education and Family Literacy Act. Generally uniform distribution across quarters.
- 35 Federal funds received under AEFL and Perkins Act for community based organizations. Spending pattern based on when grant reimbursement claims are made by CBOs, with a higher portion occuring in the third and fourth quarters.
- 36 Federal funds received under the Perkins Vocational and Technical Education Act for WTCS district programs. Spending pattern based on when grant reimbursement claims are made by districts, with a higher portion occuring in the third and fourth quarters.
- 37 Operations budget for agency staff funded under the Perkins Vocational and Technical Education Act. Generally uniform distribution across quarters.
- 38 Federal funds received for other grant activities besides AEFL or Perkins. Expenditures depend on project reporting by the districts. When expenditures are reported and paid determines the fluctuation in quarterly costs.
- 39 Operations budget for agency staff funded through any other federal grant that the agency receives.
- 40 Federal appropriation for accumulating agency indirect costs for federal purposes. Allocation to federal grants done on a quarterly basis.
- 41 Pass through money for services provided by technical college districts to other state agencies. Spending depends on projects at any given time.
- 42 Pass through money for services provided by the technical college system board to other state agencies. Spending depends on projects at any given time.

DEPARTMENT OF WORKFORCE DEVELOPMENT

AGENCY SUMMARY

	Department Budget Summary by Funding Source			Department Position Summary by Funding Source		
	2000	2001	2002	1999	2001	2003
GENERAL PURPOSE REVENUE	\$262,965,102.43	\$245,335,860.79	\$210,587,573.13	293.78	299.13	283.11
State Operations	48,316,234.91	46,524,870.45	33,829,042.35	293.78	299.13	283.11
Local Assistance	397,336.79	537,149.95	1,120,370.83			
Aids to Ind. & Org.	214,251,530.73	198,273,840.39	175,638,159.95			
FEDERAL REVENUE (1)	\$594,136,383.70	\$851,886,079.50	\$974,844,164.03	1,466.18	1,438.75	1,506.43
State Operations	201,145,502.89	208,742,448.81	206,901,618.81	1,466.18	1,438.75	1,506.43
Local Assistance	71,439,354.33	65,291,643.94	63,818,075.81			
Aids to Ind. & Org.	321,551,526.48	577,851,986.75	704,124,469.41			
PROGRAM REVENUE (2)	\$109,102,749.06	\$109,269,772.49	\$203,030,137.06	668.74	696.32	645.06
State Operations	70,115,247.41	69,275,247.76	92,995,969.69	668.74	692.92	641.66
Local Assistance	1,695,877.52	2,427,071.29	2,508,163.87		3.40	3.40
Aids to Ind. & Org.	37,291,624.13	37,567,453.44	107,526,003.50			
SEGREGATED REVENUE (3)	\$6,140,978.45	\$6,853,439.29	\$7,906,425.78	7.50	7.50	7.50
State Operations	2,763,944.58	3,620,910.87	3,457,295.81	7.50	7.50	7.50
Local Assistance						
Aids to Ind. & Org.	3,377,033.87	3,232,528.42	4,449,129.97			
TOTALS-ANNUAL	\$972,345,213.64	\$1,213,345,152.07	\$1,396,368,300.00	2,436.20	2,441.70	2,442.10
State Operations	322,340,929.79	328,163,477.89	337,183,926.66	2,436.20	2,438.30	2,438.70
Local Assistance	73,532,568.64	68,255,865.18	67,446,610.51		3.40	3.40
Aids to Ind. & Org.	576,471,715.21	816,925,809.00	991,737,762.83			

(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

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 Workers Compensations programs; economic and work support programs, including vocational rehabilitation programs; and child support enforcement. The department also houses the Labor and Industry Review Commission and the Wisconsin Conservation Corps. The Governor's Work-Based Learning Board, created in 1999 Wisconsin Act 9 (the 1999-2001 Biennial Budget), is attached to the department for administrative purposes.

2001 Wisconsin Act 16 (the 2001-03 Biennial Budget) transferred the responsibility for administration of the Medical Assistance (MA) program from the department to the Department of Health and Family Services effective July 1, 2002. To reflect this transfer, GPR and FED budget and position authority was reduced. PR-S budget authority was increased to recognize funds paid to the department by the Department of Health and Family Services for costs relating to maintaining the MA-related operations of CARES, the state's data system for economic support programs. Responsibility for administration of the Food Stamp program has also been transferred from the department to the Department of Health and Family Services. Because this transfer became effective July 1, 2002, there is no budget impact prior to fiscal year 2002-03.

Act 9 expanded eligibility for childcare subsidies by increasing the threshold for initial eligibility and by decreasing the maximum family copay. These changes, effective March 2000, led to increased expenditures of federal funds for childcare subsidies. Act 16 provided additional GPR funds to enable the department to draw down additional federal childcare funds. This is reflected in GPR and FED expenditures for childcare in fiscal year 2001-02.

ANALYSIS

The department indicates that 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, Financial Reporting and Accounting System (FARS), and in WiSMART, 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 FARS is not available until after the end of each month, WiSMART 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 WiSMART data. The fourth quarter of WiSMART 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 WiSMART, which occurs in July. The department indicates it is transitioning from FARS to using WiSMART as its financial reporting system, beginning July 2003.

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 WiSMART, 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, the department indicates that 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.

Expenditure patterns in program revenue, federal and segregated funds appropriations are generally subject to the standard explanation given above. In a few instances, total expenditures have varied substantially from year-to-year for various reasons. First, federal awards may change from year-to-year. For example, the Child Care Development Fund block grant increased in fiscal years 2000-01 and 2001-02, and the state received a \$15,900,000 TANF High Performance Bonus award in fiscal year 2000-01. For program revenue and segregated funds appropriations, the underlying revenue source (fees, collections, interest earnings) may vary from one fiscal year to the next, impacting expenditures. Another factor contributing to increasing expenditures over the three years is the carryover of federal funds from one fiscal year to the next. For example, there was a substantial amount of carryover of TANF funds during this three-year period. This occurred because not all TANF revenues were budgeted in the earlier years, thus the unappropriated balances carried forward. Also, underspending in TANF-funded programs resulted in additional funds being carried forward into following fiscal years. Increases in caseloads have also impacted expenditures, particularly for the Wisconsin Shares childcare subsidy program.

DEPARTMENT OF WORKFORCE DEVELOPMENT

445			2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4	
1	100	GPR	101-General program operations	2,736,158.83	2,020,929.02	2,169,409.38	3,336,161.89	1,601,277.94	2,305,293.97	3,216,810.73	1,582,109.23	2,179,386.33
2			102-Special death benefit	116,589.00	-	-	168,975.00	90,293.76	-	-	-	111,664.92
3			112-Youth apprenticeship training grants	-	-	-	-	-	-	378,000.00	-	-
4			113-Wisconsin service corps member compensation and support	20,151.71	13,992.13	16,106.19	21,038.32	7,968.40	16,239.68	19,245.34	8,946.92	8,153.71
5			114-Employment transit aids, state funds	225,691.96	101,174.97	165,458.90	283,609.81	117,819.49	135,720.65	80,336.98	72,880.79	244,119.02
6			117-Division of connecting education and work	-	-	-	-	-	-	133,807.64	(371.80)	(133,435.84)
7			201-General program operations, review commission	85,729.54	59,632.62	47,436.17	131,559.94	46,476.60	7,680.25	98,529.90	49,256.56	38,352.81
8			301-General program operations	8,168,523.60	4,493,849.35	7,338,264.46	12,602,769.57	6,757,233.82	11,422,711.28	13,961,152.34	7,522,226.85	11,505,050.11
9			303-Job access loan	217,243.00	92,838.00	53,650.00	317,579.00	132,421.00	-	786,863.00	(336,863.00)	-
10			305-Wisconsin works child care	17,773,933.58	6,313.07	64,453.35	11,967,669.19	3,749,127.68	732,603.13	8,254,623.37	5,717,562.75	2,477,213.88
11			306-Public assistance reform studies	-	-	-	29,301.96	83,659.53	495,320.99	274,848.24	17,825.74	104,583.81
12			309-Food stamp/medical assistance match	-	-	530,700.00	-	-	-	-	-	-
13			310-State supplement to employment opportunity demonstration projects	135,194.00	59,906.00	46,100.00	84,553.00	71,144.00	57,362.00	122,579.00	56,601.00	70,820.00
14			315-MOE/IM funding	58,864,491.85	15,783,290.69	56,637,206.46	86,315,551.85	38,779,893.82	45,849,054.33	85,348,762.49	28,868,968.54	75,484,418.97
15			316-Child support collections; county administration	1,634,618.09	3,710,601.03	10,341,491.50	-	-	-	-	-	-
16			317-Employment skills advancement program	-	-	-	1,758.00	173.00	-	1,000.00	(196,422.00)	196,422.00
17			318-	-	323,482.00	304,563.00	-	-	-	-	-	-
18			375-Emergency assistance program	517,040.50	342,659.50	800,000.00	993,537.00	-	666,163.00	555,411.52	149,058.52	955,229.96
19			502-State title 1B operations	2,204,966.47	1,468,015.13	1,806,827.13	2,219,120.45	1,285,868.19	1,887,368.96	2,179,162.04	1,332,862.98	1,720,762.21
20			505-State program aids	50,552.77	26,546.91	36,030.32	58,886.52	16,514.22	57,711.22	45,124.15	22,650.00	30,201.11
21			509-State title 1B aids	2,417,728.56	104,603.32	1,889,298.45	1,878,083.52	910,187.89	740,893.13	3,006,642.05	1,635,831.68	606,419.88
22			602-General enrollee operations	294,361.19	(220,320.04)	14,369.18	599,649.63	189,777.01	334,018.07	792,216.22	850,628.11	(522,977.35)
23			603-General enrollee operations (support)	-	-	-	-	-	-	(800.61)	-	800.61
24			604-Administrative support; general program operations	20,409.21	(20,409.21)	-	40,500.85	52,879.86	83,402.33	133,140.82	55,627.31	29,946.93
25			605-General enrollee operations supplement	-	-	-	282,000.00	(1,352.00)	-	280,200.00	-	-
26			701-General program operations	283,311.70	130,901.01	195,977.61	284,125.23	226,197.74	219,935.39	43,818.60	144,227.95	347,486.44
27			702-Local youth apprenticeship grants	1,666,975.63	1,292,538.62	636,503.80	968,740.21	1,500,914.01	1,884,196.89	-	-	45,400.97
28			704-School-to-work programs for children at risk	-	-	269,511.92	78,500.00	28,845.63	129,192.99	-	-	200,000.00
			GPR Total	97,433,671.19	29,790,544.12	83,363,357.82	122,663,670.94	55,647,321.59	67,024,868.26	119,711,473.82	47,553,608.13	95,700,020.48
29		PR	122-Dislocated worker program grants	-	-	-	45,134.53	-	-	-	-	-
30			124-Unemployment tax and accounting system; interest and penalties	795,405.76	204,594.24	-	-	-	-	-	-	-
31			125-Unemployment tax and accounting system; assessments	127,344.27	(163,081.07)	793,125.80	(243,426.68)	-	178.53	371,192.95	720,389.00	151,669.70
32			127-Local agreements	1,955,194.45	1,629,244.71	2,005,937.05	4,137,194.83	2,353,856.38	1,698,158.47	2,327,680.72	1,511,482.28	1,365,988.93
33			129-Worker's compensation operations	3,717,914.64	2,538,121.80	3,600,771.90	4,195,020.27	2,371,686.61	3,504,043.68	3,784,080.38	2,248,568.06	3,165,469.03
34			130-Auxiliary services	134,319.65	28,140.17	104,216.24	159,360.04	94,287.15	(28,326.51)	(40,596.22)	64,028.92	76,567.51
35			131-Gifts and grants	3,514.42	-	20,487.12	5,432.11	2,625.08	5,231.23	(130.92)	3,659.52	581.28
36			132-Worker's compensation contracts	18,018.88	17,586.38	12,157.65	15,063.07	13,871.31	15,040.70	185,378.37	50,285.98	21,114.19
37			133-Unemployment insurance administration	568,099.73	739,729.69	398,530.33	664,906.55	363,485.72	384,015.19	634,948.63	361,864.16	510,085.12
38			136-Unemployment interest and penalty payments	70,589.63	34,106.96	55,831.27	55,789.07	30,865.00	39,962.62	65,894.83	29,680.11	36,428.04
39			137-Unemployment reserve fund research	92,973.00	74,754.00	55,724.00	107,460.00	49,489.00	33,456.00	141,720.00	70,860.00	27,362.00
40			155-Uninsured employers program; administration	278,575.24	175,691.26	222,520.18	349,378.30	179,981.34	238,394.97	349,231.53	167,711.07	201,542.83
41			229-Worker's compensation operations	182,726.41	132,123.48	194,213.00	215,666.62	139,591.16	178,843.37	204,460.26	134,612.12	179,819.81
42			323-Job access loan repayments	-	-	69.50	-	79,455.50	-	-	-	-
43			328-Welfare fraud and error reduction; local assistance	-	-	-	163,251.38	119,067.50	143,507.04	247,848.50	94,519.50	196,888.58
44			331-Fees for administrative services	195,143.75	32,836.88	424,266.84	9,651.40	41.18	243,148.98	213,479.12	65,621.77	338,579.96

DEPARTMENT OF WORKFORCE DEVELOPMENT

445		2002			2001			2000			
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
45		332-Delinquent support and maintenance payments	3,443,129.85	2,519,036.73	5,103,123.10	1,710,886.26	2,216,894.92	3,563,753.04	2,698,588.25	5,057,743.38	2,706,285.44
46		333-Gifts and grants	25,488.49	33,333.33	16,410.41	-	19,411.71	61,905.82	42,129.70	(14,770.00)	-
47		334-Child support state operations - fees	1,668,855.57	2,496,957.46	4,288,687.51	3,429,835.80	1,103,534.82	3,887,901.34	1,025,137.74	2,085,156.85	3,714,334.00
48		338-Welfare fraud and error reduction; state operations	434,556.47	342,181.48	860,422.39	140,290.47	70,310.36	147,244.01	201,682.40	139,751.88	298,032.74
49		366-Child support transfers	-	-	-	-	-	-	-	-	-
50		529-Supervised business enterprise	95,007.38	77,235.32	40,387.85	70,031.53	9,419.73	(120,903.36)	88,507.31	30,019.55	58,813.20
51		531-Contractual services operations	8,007.64	4,902.00	5,830.42	2,004.80	5,170.11	27,413.45	1,882.57	2,113.63	12,712.01
52		532-Contractual services aids	82,992.53	-	-	16,203.84	186,972.85	383,842.09	9,422.58	1,474.64	(1,008.18)
53		533-Gifts and grants	-	-	-	-	-	-	-	-	500.00
54		539-Supervised business enterprises title 1B	41,877.47	29,175.01	49,750.61	72,087.15	21,660.82	76,423.57	29,421.33	20,785.22	34,774.53
55		727-Grants	291,918.54	204,924.11	191,676.27	351,977.87	196,080.46	237,020.52	-	-	92,949.93
56		730-Interagency and intra-agency programs	-	3,170.91	1,863.75	-	-	-	-	-	-
		PR Total	14,231,653.77	11,154,764.85	18,446,003.19	15,673,199.21	9,627,758.71	14,756,223.75	12,581,960.03	12,845,557.64	13,189,490.65
57	PRF	141-Federal funds, other	550,468.93	258,241.48	589,316.97	982,549.50	544,714.02	570,552.50	1,427,680.11	654,613.37	917,366.79
58		142-Federal aid-employment and training local assistance	1,996,335.39	1,613,104.68	1,230,058.00	1,482,674.77	881,734.62	1,061,765.61	1,405,757.55	388,781.00	746,025.61
59		145-Federal aid-program administration	1,401,399.22	662,638.14	1,055,631.11	1,334,857.71	1,140,359.41	1,100,304.58	1,300,681.43	833,142.55	1,160,898.83
60		149-Unemployment tax and accounting system; federal monies	-	396,010.76	53,989.24	-	-	-	-	-	-
61		150-Employment security buildings and equipment	31,634.97	37,659.47	32,956.72	55,427.19	34,025.11	35,943.55	58.07	(64.00)	105,641.48
62		151-Unemployment administration; federal moneys	36,917,369.27	24,015,515.64	31,605,616.61	34,967,681.90	23,371,269.22	30,931,577.39	31,399,237.89	20,546,795.81	26,645,681.78
63		152-Federal aid-employment and training aids	11,778,246.48	8,394,779.85	8,916,177.21	9,231,842.10	4,509,456.15	6,261,746.96	11,819,586.96	4,997,100.33	4,765,377.34
64		153-Indirect cost reimbursements	(513,842.79)	842,766.33	188,382.57	281,950.70	12,621.30	110,436.41	70,631.05	31,198.65	791,863.86
65		241-Federal moneys	8,551.56	12,391.74	30,463.87	5,411.14	25,442.55	93,959.98	3,887.74	1,142.83	66,406.69
66		251-Unemployment administration; federal moneys	489,128.16	348,972.54	504,927.76	563,981.21	343,632.14	435,809.99	566,347.50	365,859.47	533,446.59
67		340-Federal project operations	2,642,410.51	64,035.99	2,635,760.11	1,117,179.12	1,353,320.81	2,216,538.89	2,132,689.13	1,063,553.92	1,224,921.81
68		341-Federal project aids	386,229.36	85,233.45	163,464.10	168,195.29	(85,185.00)	141,109.20	158,726.42	45,139.78	185,867.43
69		344-FPO Income maintenance administration-state	5,435,401.15	430,868.26	3,144,474.12	6,478,080.28	4,542,423.92	8,419,016.95	9,011,228.26	4,096,454.86	7,558,030.45
70		345-Child care and development block - operations	16,556,919.05	7,677,721.01	6,033,803.74	9,202,318.49	12,512,132.92	(2,854,275.26)	4,569,780.81	3,393,803.67	3,022,208.39
71		346-FPA Refugee assistance to individuals	2,722,714.15	2,283,338.27	1,510,208.20	2,816,032.00	1,891,418.00	1,472,024.34	2,436,922.54	1,588,036.72	1,611,518.45
72		347-CCDF benefits	55,115,044.63	71,208,415.21	469,640.16	52,536,926.92	44,897,122.87	17,904,161.60	72,539,198.47	12,613,515.74	6,005,462.92
73		348-Federal program operations	289,520.23	205,881.18	290,339.27	337,287.31	229,996.50	268,144.54	328,273.83	206,187.21	272,202.71
74		349-Federal program local assistance	1,199,336.30	242,716.91	(260,168.49)	536,028.69	262,677.77	615,931.23	300,970.14	142,522.99	385,932.23
75		350-FPLA Child support incentives	5,344,778.76	889,105.00	2,677,602.24	7,959,178.00	(6,530,020.00)	4,862,908.00	7,236,393.00	(107,404.00)	1,276,416.00
76		351-FPLA Child support county administration	11,182,853.06	14,754,560.18	6,446,493.72	10,578,538.63	5,454,079.28	(923,221.45)	6,622,970.28	7,955,485.18	4,716,701.05
77		355-FPLA Income maintenance-county administration	7,296,782.27	4,742,877.28	4,461,640.51	16,396,842.31	10,977,013.21	11,675,513.27	17,200,200.02	10,574,184.99	12,594,418.29
78		357-FPO Child support administration - state	10,409,147.24	5,162,104.78	6,837,115.04	10,522,284.62	5,498,910.81	8,677,971.61	16,012,007.73	6,832,467.97	8,695,203.12
79		358-Food stamp employment and training program; aids	1,951,854.41	1,602,143.92	1,179,923.24	2,363,169.50	1,540,948.00	1,286,008.33	1,976,146.46	769,128.00	1,373,280.50
80		359-Food stamp employment and training program; administration	121,023.72	99,232.81	124,554.58	104,091.41	94,195.76	92,349.29	137,623.17	108,951.30	179,535.84
81		361-Food stamps; electronic benefit transfer	74,239,981.76	61,432,130.39	51,863,480.29	45,058,949.71	36,319,239.57	46,302,395.08	670,594.90	2,100,944.15	8,659,634.76
82		390-Temporary assistance for needy families - operations	5,833,326.53	4,877,398.00	7,855,901.77	9,505,495.83	4,808,224.30	7,905,612.26	9,141,647.88	5,040,448.54	10,011,459.85

DEPARTMENT OF WORKFORCE DEVELOPMENT

445			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
83		391-Temporary assistance for needy families - aids	117,953,683.06	78,915,971.33	123,795,988.11	98,268,150.50	77,391,766.07	101,325,296.90	2,777,215.92	39,474,607.21	111,226,511.52
84		540-Federal program operations	3,313.80	-	106,014.38	51,522.03	27,641.81	3,335.62	51,707.39	33,329.64	248,479.84
85		541-Federal title 1B operations	8,106,805.37	5,495,873.05	6,831,874.10	8,390,744.29	4,945,294.38	7,169,954.32	8,830,931.27	5,016,292.37	6,011,481.63
86		542-Federal project operations	110,608.75	-	-	33,029.75	125,118.75	-	318,031.81	112,290.00	61,760.00
87		543-Federal program aids	260,752.32	-	313,553.00	424,559.18	420,306.81	708,468.55	316,228.99	20,750.83	3,483,003.42
88		544-Federal title 1B aids	11,173,464.37	7,071,455.63	8,573,149.51	11,846,787.92	5,668,162.43	5,977,651.77	15,828,465.41	7,855,666.54	5,591,186.77
89		545-Federal project aids	-	-	763,447.00	-	688,113.00	517,163.00	-	661,708.00	-
90		640-General enrollee operations; federal funds	-	-	-	-	7,500.00	14,500.00	7,000.00	-	(7,000.00)
		PRF Total	390,995,241.99	303,823,143.28	280,025,778.76	343,601,768.00	243,903,656.49	264,380,655.01	226,598,822.13	137,416,635.62	230,120,925.95
91	PRS	120-Interagency and intra-agency agreements	902,303.38	717,678.10	1,552,493.10	1,075,833.35	958,466.47	397,654.37	146,412.67	167,651.02	34,572.16
92		121-Funds transferred from the technical college system board; school-to-work	-	-	-	-	-	-	44,998.58	-	(44,998.58)
93		128-	-	-	30,000.00	-	-	-	-	-	-
94		185-Administrative services	11,156,575.63	10,635,831.24	13,865,795.99	12,674,897.69	7,807,853.62	11,773,652.02	17,494,506.38	9,875,823.33	12,586,137.59
95		366-Child support transfers	6,892,303.22	3,234,553.41	18,660,677.12	2,751,957.61	9,742,014.86	4,462,637.17	3,749,040.52	3,706,308.48	8,188,671.31
96		367-Interagency and intra-agency programs	5,395,064.48	6,466,034.06	8,303,159.42	216,209.10	14,815.50	657,142.50	1,223,357.55	(73,807.67)	674,292.67
97		368-Interagency and intra-agency aids	28,847,184.01	20,603,435.79	16,300,305.44	4,365,010.00	3,301,252.00	2,158,827.00	5,011,923.52	1,761,008.10	3,197,310.43
98		566-Vocational rehabilitation services for tribes	106,500.00	-	243,500.00	106,500.00	-	243,500.00	-	-	350,000.00
99		567-Interagency and intra-agency programs	26,688.65	15,694.62	22,450.49	29,070.65	41,129.34	(41,860.68)	22,915.52	13,868.38	16,952.47
100		568-Interagency and intra-agency aids	358,960.09	32,136.69	196,946.55	432,827.81	325,802.30	694,385.91	129,727.08	161,574.63	293,263.96
101		630-Administrative support; service funds	24,023.26	7,181.41	60.02	21,148.24	11,568.59	2,613.94	19,057.09	12,876.07	10,287.57
102		632-Crew program revenue	-	100,658.00	101,342.00	50,029.93	97,415.00	16,077.60	18,937.00	-	177,812.98
103		634-F & W contracts	-	244,300.00	28,000.00	51,410.31	81,468.59	74,536.00	76,264.66	58,543.00	109,492.34
104		720-Transfer of public assistance funds; work-based learning	1,211,103.88	272,257.58	20,125.36	700,573.26	786,891.36	1,042,146.28	11,019.01	34,491.91	56,595.79
105		725-Funds transferred from the technical college system board; school-to-work	1,249,524.98	544,417.24	714,221.65	935,454.41	595,607.17	470,183.79	9,755.47	687,603.03	459,262.44
106		732-Interagency and intra-agency programs	47,446.07	30,185.28	36,597.04	32,973.53	25,852.70	27,061.53	7,254.33	2,478.36	2,499.59
		PRS Total	56,217,677.65	42,904,363.42	60,075,674.18	23,443,895.89	23,790,137.50	21,978,557.43	27,965,169.38	16,408,418.64	26,112,152.72
107	CLR	198-	18,184,557.95	(2,882,900.40)	(15,301,657.55)	10,053,636.19	(19,963,341.48)	9,909,705.29	12,475,828.76	(6,554,350.00)	(5,921,478.76)
108		908-	(136,255.41)	(95,182.59)	(119,852.85)	-	-	-	-	-	-
		CLR Total	18,048,302.54	(2,978,082.99)	(15,421,510.40)	10,053,636.19	(19,963,341.48)	9,909,705.29	12,475,828.76	(6,554,350.00)	(5,921,478.76)
		100 Total	576,926,547.14	384,694,732.68	426,489,303.55	515,436,170.23	313,005,532.81	378,050,009.74	399,333,254.12	207,669,870.03	359,201,111.04
109	212	SEG 664-General enrollee operations; conservation fund	1,649,459.23	517,698.62	706,386.92	1,164,937.98	831,462.85	951,344.95	767,160.11	-	1,412,003.85
110		667-General enrollee operations; waterfront projects; conservation fund	-	141,700.00	2,000.00	32,523.30	102,134.31	5,313.00	102,855.00	26,603.00	12,242.00
111		668-Administrative support conservation fund	185,799.58	160,365.12	93,886.34	255,136.36	118,983.23	76,199.89	104,111.79	65,926.07	218,792.76
		SEG Total	1,835,258.81	819,763.74	802,273.26	1,452,597.64	1,052,580.39	1,032,857.84	974,126.90	92,529.07	1,643,038.61
		212 Total	1,835,258.81	819,763.74	802,273.26	1,452,597.64	1,052,580.39	1,032,857.84	974,126.90	92,529.07	1,643,038.61
112	224	SEG 179-Self-insured employers liability fund	173,701.17	39,879.54	51,573.40	4,887.36	22,722.06	5,006.53	4,049.64	-	-
		SEG Total	173,701.17	39,879.54	51,573.40	4,887.36	22,722.06	5,006.53	4,049.64	-	-
		224 Total	173,701.17	39,879.54	51,573.40	4,887.36	22,722.06	5,006.53	4,049.64	-	-
113	226	SEG 178-Work injury supplemental benefit fund	798,775.04	556,427.22	964,466.96	660,599.72	406,798.62	973,691.44	858,453.08	473,563.74	996,621.52
		SEG Total	798,775.04	556,427.22	964,466.96	660,599.72	406,798.62	973,691.44	858,453.08	473,563.74	996,621.52
		226 Total	798,775.04	556,427.22	964,466.96	660,599.72	406,798.62	973,691.44	858,453.08	473,563.74	996,621.52
114	229	SEG 174-Uninsured employers fund; payments	1,111,545.38	162,296.78	590,464.48	588,441.52	227,845.55	342,535.62	480,672.81	262,946.95	300,726.13
		SEG Total	1,111,545.38	162,296.78	590,464.48	588,441.52	227,845.55	342,535.62	480,672.81	262,946.95	300,726.13
		229 Total	1,111,545.38	162,296.78	590,464.48	588,441.52	227,845.55	342,535.62	480,672.81	262,946.95	300,726.13

DEPARTMENT OF WORKFORCE DEVELOPMENT

445			2002			2001			2000		
Fund	APPS	'Full Title'	First Half	Q3	Q4	First Half	Q3	Q4	First Half	Q3	Q4
115	274	SEG 666-General enrollee operations; environmental fund	-	-	-	60,198.50	14,745.50	7,931.00	35,689.00	13,336.00	5,225.00
		SEG Total	-	-	-	60,198.50	14,745.50	7,931.00	35,689.00	13,336.00	5,225.00
		274 Total	-	-	-	60,198.50	14,745.50	7,931.00	35,689.00	13,336.00	5,225.00
116	788	SEG 335-Centralized support receipt and disbursement; interest	(13,313.18)	253,946.57	76,790.87	207,686.94	-	1,181,519.85	394,408.91	(59,761.67)	906,367.43
117		336-Support receipt and disbursement program; payments	426,425,334.02	220,687,988.41	228,994,030.42	425,973,198.14	218,709,217.69	225,027,044.17	409,105,149.19	219,985,906.79	221,819,543.91
118		337-Child support collections	-	1,500,000.00	1,604,263.29	-	-	-	-	-	-
		SEG Total	426,412,020.84	222,441,934.98	230,675,084.58	426,180,885.08	218,709,217.69	226,208,564.02	409,499,558.10	219,926,145.12	222,725,911.34
		788 Total	426,412,020.84	222,441,934.98	230,675,084.58	426,180,885.08	218,709,217.69	226,208,564.02	409,499,558.10	219,926,145.12	222,725,911.34
	490	SEGO AGF-	23,144.95	19,797.20	16,160.86	33,956.55	1,480.12	1,258.00	35,160.00	1,000.00	500.00
		SEGO Total	23,144.95	19,797.20	16,160.86	33,956.55	1,480.12	1,258.00	35,160.00	1,000.00	500.00
		490 Total	23,144.95	19,797.20	16,160.86	33,956.55	1,480.12	1,258.00	35,160.00	1,000.00	500.00
		Grand Total	1,007,280,993.33	608,734,832.14	659,589,327.09	944,417,736.60	533,440,922.74	606,621,854.19	811,220,963.65	428,439,390.91	584,873,133.64

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 1 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 DWD (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 month, only two 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.

Second, 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, a 27th pay period, which happens every 10 years, occurred during fiscal year 2001, thereby impacting salary expenditures by quarter for that fiscal year.

Fourth, 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.

Fifth, 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 General program operations -- supports general departmental program operations. See "Standard Explanation."
- 2 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. See "Standard Explanation."
- 3 Old appropriation, currently this activity is in 705. See "Standard Explanation."
- 4 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. See "Standard Explanation."
- 5 Employment transit aids, state funds supports the employment transit assistance program under s. 106.26 -- which seeks to provide transportation for workers from cities to outlying suburban areas. See "Standard Explanation."
- 6 Old appropriation, currently part of program 7, Governor's Workbased Learning Board. See "Standard Explanation."
- 7 Supports the general program operations of the labor and industry review commission. Fourth-quarter spending is consistently lower than other quarters because GPR is exhausted in the fourth quarter.
- 8 General program operations relating to economic support, including field services, administrative services and services related to identifying maintenance-of-effort funds, for costs associated with receiving and disbursing support and support-related payments, including any contract costs, and for administering the child support program. See "Standard Explanation."
- 9 Job access loans. Biennially, the amounts in the schedule for job access loans. See "Standard Explanation."

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- 10 Wisconsin works child care subsidies. High 1st-2nd qtr expenditures reflect timing of Child Care MOE/Match reported near 10/1 FFY to assure FED requirements are met. WI uses fund flexibility to obligate funds when needed to comply w/Feds.
- 11 This appropriation provided funding for studies of public assistance reform. See "Standard Explanation."
- 12 Funds to be expended upon Food Stamp (FS) "reinvestment" activities. In order to encourage payment accuracy in FS, the federal government maintains a system of relative standards that imposes penalties and rewards based on how states' performance compares to each other. Those states that have error rates above the national average are penalized according to how much their error rate in a given year exceeds the national average. Additional expenditures can be required to satisfy previous federal sanctions. See "Standard Explanation."
- 13 State supplement to employment opportunity demonstration projects for the purpose of providing a one-to-one matching, to federal employment opportunity demonstration project funds. See "Standard Explanation."
- 14 Wisconsin works and other public assistance administration and benefits. For payments to counties, tribal governing bodies, and Wisconsin works agencies; for hospital paternity incentive payments; and for job training services under the workforce attachment and advancement program. Payments may be made to counties for fraud investigation and error reduction. Moneys appropriated under this paragraph may be used to match federal funds received. See "Standard Explanation". Final W-2 contract closeout costs usually reported during 4th qtr.
- 15 Wisconsin works and other public assistance administration and benefits. For payments to counties, tribal governing bodies, and Wisconsin works agencies; for hospital paternity incentive payments; and for job training services under the workforce attachment and advancement program. Payments may be made to counties for fraud investigation and error reduction. Moneys appropriated under this paragraph may be used to match federal funds received. See "Standard Explanation."
- 16 The employment skills advancement program provided grants individuals who meets the eligibility requirements. The funds were used for tuition, books, transportation or other direct costs of training or education in a vocational training or education program. See "Standard Explanation."
- 17 Child support order conversion assistance provided to county child support agencies for the costs of converting child support orders to fixed-sum orders, to be allocated to counties on the basis of the number of percentage-expressed or mixed orders in a county in cases in which the state is a real party in interest. See "Standard Explanation."
- 18 For emergency assistance for families with needy children. See "Standard Explanation". Plus transfer of funds to DOA usually in 4th qtr.
- 19 Support of vocational rehabilitation general program operations, including field services to clients and administrative services. See "Standard Explanation."
- 20 For the purchased of goods and services authorized for vocational rehabilitation and other independent living services to persons with disabilities. See "Standard Explanation". Plus Consistent Q4 invoicing pattern. In 2001 a Q4 TA from 509 to 505 was done for \$27,510 to make up Title 7 SILC match shortfall.
- 21 For the purchased of goods and services authorized for vocational rehabilitation and other independent living services to persons with disabilities. See "Standard Explanation". Plus in 2002 Q3 \$1.8 M Refund of Exp per DOA. In 2001 lower caseload & case service spending due to wait list being initiated. In 2000 highest caseload ever; Q4 discretionary match shortfall.
- 22 Supports Wisconsin Conservation Corps enrollee compensation to include salaries, benefits, supplies & services, incentive payments and educational vouchers. See "Standard Explanation."
- 23 Supports Wisconsin Conservation Corps administrative crew compensation to include salaries, benefits, supplies & services, incentive payments and educational vouchers. See "Standard Explanation."
- 24 Supports Wisconsin Conservation Corps administrative staff compensation to include salaries, benefits, supplies & services, incentive payments and educational vouchers. See "Standard Explanation."
- 25 Supports Wisconsin Conservation Corps administrative crew compensation to include salaries, benefits, supplies & services, incentive payments and educational vouchers. See "Standard Explanation."
- 26 Supports the general program operations of the governor's work-based learning board. See "Standard Explanation."
- 27 For grants related to local youth apprenticeship activities. See "Standard Explanation."
- 28 Supports school-to-work programs for children at risk. See "Standard Explanation."
- 29 Dislocated worker program grants. All moneys received from the business closing surcharge for providing training grants for dislocated workers. See "Standard Explanation."
- 30 Unemployment tax and accounting system; interest and penalties utilized for the renovation and modernization of the unemployment insurance tax and accounting system. The \$1 million appropriated for the UI tax redesign project was spent in the first three quarters of SFY 2002.
- 31 Unemployment information technology systems; assessments utilized for the renovation and modernization of the unemployment insurance tax and accounting system. Expenditures vary depending on the development stage of the UI tax redesign project. In the first three quarters of SFY 2002, expenditures were transferred to appropriation 124 and 149, resulting in a negative balance in the third quarter.
- 32 Local agreements -- moneys received through contracts or financial agreements for provision of services to local units of government or local organizations. See "Standard Explanation."
- 33 Support of the worker's compensation operations, including administration of this program and payment of expenses for travel and research by the council on worker's compensation. See "Standard Explanation."
- 34 Fees collected 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. See "Standard Explanation."
- 35 Gifts and grants -- moneys received as gifts or grants to carry out the purposes for which the gifts and grants were made. In FY00 Wisconsin Forward Awards program funding was exhausted during the 4th quarter. During FY01 a new program, NASTAD (National Association of State and Territorial Apprenticeship Directors) was initiated, but, few expenditures occurred. During FY02, the majority of the NASTAD funding was expended.
- 36 Worker's compensation contracts related to construction projects. During FY00, the Worker's Compensation Rating Bureau (WCRB) moved from a computer mainframe platform to its own computer network. Costs are less.
- 37 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. See "Standard Explanation". In the third quarter of SFY 2002, a federal audit exception of \$250,000 was paid, increasing expenditures in this quarter compared to other quarters.
- 38 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. Expenditures 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.
- 39 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. See "Standard Explanation."

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- 40 Uninsured employers program; administration -- from assessments against worker's compensation insurance carrier or employers support for the administration of worker's compensation claims. See "Standard Explanation."
- 41 Support for the worker's compensation activities of the labor and industry review commission. See "Standard Explanation."
- 42 Job access loan repayments from loans made under the Wisconsin Works program. See "Standard Explanation."
- 43 This program receives revenue related to the state's share of the recovery of overpayments and incorrect payments under the Food Stamp, Aid to Families with Dependent Children, Wisconsin Works, and Medical Assistance programs. The funds are distributed to county and tribal activities to reduce error and fraud in the four programs. See "Standard Explanation."
- 44 Fees for administrative services provided through state mailings, special computer services, training programs, worker's compensation coverage for persons participating in employment and training programs under Wisconsin Works, printed materials and publications relating to economic support. See "Standard Explanation."
- 45 Delinquent support, maintenance, and fee payments received from the department of administration that were withheld for child support, family support, maintenance, medical expenses, or birth expenses, to be distributed in accordance with state law and federal regulations, for costs associated with receiving and disbursing support and support-related payments, including any contract costs. See "Standard Explanation."
- 46 Gifts and grants -- moneys received as gifts or grants to carry out the purposes for which the gifts and grants were made. See "Standard Explanation."
- 47 Child support state operations fees received from the department of revenue or the department of administration that were withheld by the department of revenue or the internal revenue service for unpaid fees ordered or otherwise owed for costs associated with receiving and disbursing support and support-related payments, including any contract costs, and for administering the child support program. See "Standard Explanation."
- 48 Welfare fraud and error reduction activities and food stamp sanctions received as the state's share of the recovery of overpayments and incorrect payments for activities to reduce error and fraud relating to the aid to families with dependent children program and the Wisconsin works program. See "Standard Explanation". Plus late start to financial oversight reflected in 4th qtr of 02.
- 49 Child support transfers -- funds to be expended under the Wisconsin works program and distributed as child support incentive payments for the support of dependent children in accordance with applicable federal and state statutes, federal regulations and state rules. See "Standard Explanation."
- 50 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. No pattern. Spending depends on rent costs & equipment repair needs. In 2001 Q4 expenditures transferred by journal voucher to 539/541 because a change in federal regs allowed repairs from April 1999 forward to be paid with Title I-B funds.
- 51 Contractual services -- funding received from nongovernmental agencies for providing vocational rehabilitation services under contract. See "Standard Explanation."
- 52 Contractual aids -- funding received from county, city, town or village governmental agencies and nongovernmental agencies, for aids relating to vocational rehabilitation services for individuals and organizations. No pattern. Spending depends on level of non-state third party cooperative agreement contracts in place to provide match for Title I-B funds.
- 53 Gifts and grants -- moneys received as gifts or grants to carry out the purposes for which the gifts and grants were made. No pattern. Spending depends on revenue availability and need.
- 54 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. See "Standard Explanation."
- 55 Transfer of Indian gaming receipts to fund work-based learning programs. See "Standard Explanation."
- 56 Auxiliary services-- funds from fees collected by the Governor's Work Base Learning Board for the delivery of its program and services. See "Standard Explanation."
- 57 Federal funds accepted by the state for the purposes of the programs administered by the department. For FY00 fourth quarter expenditures are greater than the 3rd quarter because traditionally school districts have delayed requests for Work Base Learning Board (WBLB) reimbursement until May or June. (WBLB program has since been removed from Appropriation 141 and now resides in Appropriation (741). Equal Rights Division, after exhausting its GPR expenditure authority, charged additional allowable costs associated with the processing of civil rights cases to the federal Appropriation 141 during the 4th quarter of FY02.
- 58 Federal aid for local assistance for employment and training programs. See "Standard Explanation."
- 59 Federal aid to fund the state's administrative costs for general program operations and statewide programs relating to employment and training. See "Standard Explanation."
- 60 Unemployment information technology systems; assessments utilized for the renovation and modernization of the unemployment insurance tax and accounting system. See "Standard Explanation". The \$450,000 appropriated for the UI tax redesign project was spent in quarters three and four of SFY 2002.
- 61 Federal Employment Security Administrative Account for purposes of constructing Employment Security offices and other specially authorized administrative purposes. See "Standard Explanation."
- 62 The federal appropriation encompasses Unemployment Compensation, Employment Service, Labor Market Information, Disabled Veterans Outreach, Local Veterans Employment Representatives and several other programs. See "Standard Explanation."
- 63 Federal aid to fund general program operations and statewide programs relating to employment and training. See "Standard Explanation."
- 64 Funds received from the federal government as reimbursement of indirect costs of grants and contracts accepted by the state. See "Standard Explanation."
- 65 Supports the program operations of the labor and industry review commission. See "Standard Explanation". Fourth-quarter spending is consistently higher than other quarters due to year-end clean up.
- 66 Unemployment administration; federal moneys. All federal moneys received as authorized by the governor for the performance of the functions of the labor and industry review commission. See "Standard Explanation."
- 67 Federal project operations funds for the state administration of specific limited term projects to be expended for the purposes specified. See "Standard Explanation."
- 68 Federal project aids funds for specific limited term projects to be expended as aids to individuals or organizations for the purposes specified. See "Standard Explanation."
- 69 Federal program operation funds received for the state administration of income maintenance programs. See "Standard Explanation."
- 70 Federal block grant operations -- funding received from the federal government for the state administration of federal block grants for child care and development. See "Standard Explanation."
- 71 Federal program aids funding from the federal government for continuing programs to be expended as aids to individuals or organizations for refugee assistance. See "Standard Explanation."
- 72 Federal block grant operations funding received for the state administration of federal block grants for aids to individuals or organizations. See "Standard Explanation."
- 73 Federal program operation funds received for the state administration of income maintenance programs. See "Standard Explanation."
- 74 Federal program local assistance, funding received for continuing programs to be expended as local assistance for the welfare purposes including moneys made available to support prosecution of welfare fraud in this state. See "Standard Explanation."

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- 75 Federal program local assistance, funding received for continuing programs to be expended as local assistance for the welfare purposes including moneys made available to support prosecution of welfare fraud in this state. See "Standard Explanation."
- 76 Federal program local assistance, funding received for continuing programs to be expended as local assistance for the welfare purposes including moneys made available to support prosecution of welfare fraud in this state. See "Standard Explanation."
- 77 Federal program local assistance, funding received for continuing programs to be expended as local assistance for the welfare purposes including moneys made available to support prosecution of welfare fraud in this state. See "Standard Explanation."
- 78 Federal program operation funds received for the state administration of income maintenance programs. See "Standard Explanation."
- 79 Food stamp employment and training program -- federal funding for the provision or purchase of services for the food stamp employment and training program. See "Standard Explanation."
- 80 Food stamp employment and training program -- federal funding for the administrative costs associated with the food stamp employment and training program. See "Standard Explanation."
- 81 Food stamps; electronic benefits transfer -- federal funding for electronic food stamp benefits transfers. See "Standard Explanation."
- 82 Federal block grant operations funding received for the state administration of federal block grants for temporary assistance for needy families. See "Standard Explanation."
- 83 Federal block grant operations funding received aids to individuals or organizations under temporary assistance for needy families. See "Standard Explanation."
- 84 Federal program operations -- funding received for the state administration of vocational rehabilitation programs. No pattern. In 2002 Q 4 and 2000 Q4 SSA reimbursement revenue used to offset GPR match shortfalls in 502.
- 85 Federal program operations -- funding received for the state operation of vocational rehabilitation programs. See "Standard Explanation."
- 86 Federal project operations -- funding received for the state administration of specific limited-term projects, related to vocational rehabilitation. No pattern. In 2000 two federal grants went through 542. In 2001 the IL Elderly/Blind grant was changed to formula and moved to 545 but in Q4 one payment on 2000 discretionary grant was paid. In 2002 542 has only one federal grant.
- 87 Federal program aids -- funding received for the purchase of goods and services for vocational rehabilitation; specialized programs for persons with disabilities for individuals or organizations. No pattern. In 2001 two 20.445(5)(na) transfers to DHFS were made with 2nd one in Q4. In 2000 Q4 SSA reimbursement revenue used to offset GPR match shortfall in 509.
- 88 Federal program aids -- funding received for the purchase of goods and services for vocational rehabilitation; specialized programs for persons with disabilities for individuals or organizations. In 2001 lower caseload & case service spending due to wait list being initiated. In 2000 highest caseload ever; Q4 discretionary match shortfall.
- 89 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. No pattern. See notes in 542. In 2000 only one federal grant in 545 - Supported Employment. In 2001 a second grant was added to 545 - IL Elderly/Blind formula grant.
- 90 General enrollee operations; federal funds received for Wisconsin conservation corps projects including the payment of any corps enrollee compensation as specified in that assistance. See "Standard Explanation."
- 91 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. See "Standard Explanation."
- 92 This former appropriation provided funds for consolidated school-to-work program development. See "Standard Explanation."
- 93 Transfer of Indian gaming receipts; funds for the trade masters pilot program. See "Standard Explanation."
- 94 Funds collected within the department for the provision of administrative and support services for programs to the department. See "Standard Explanation."
- 95 Child support transfers -- funds transferred from the support collections trust fund to be expended under the Wisconsin works program and distributed as child support incentive payments. See "Standard Explanation."
- 96 Interagency and intra-agency programs -- funds received from other state agencies and from the department for the administration of programs and projects relating to economic support. See "Standard Explanation."
- 97 Interagency and intra-agency programs -- funds received from other state agencies and from the department for aids to individuals and organizations relating to economic support. See "Standard Explanation."
- 98 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. One payment and one expenditure journal voucher transaction per year. In 2000 both occurred in Q4.
- 99 Interagency and intra-agency programs -- funds received from other state agencies and from the department for aids to individuals and organizations relating to vocational rehabilitation. See "Standard Explanation."
- 100 Interagency and intra-agency programs -- funds received from other state agencies and from the department for local assistance relating to vocational rehabilitation. No pattern. Spending depends on level of state agency third party cooperative agreement contracts in place to provide match for Title I-B funds.
- 101 Payment of the sponsor's share of costs for Wisconsin conservation corps projects including the payment of any corps enrollee compensation. See "Standard Explanation."
- 102 General enrollee operations; service funds received by the department from other state agencies and by the department itself Wisconsin conservation corps projects including the payment of any corps enrollee compensation. See "Standard Explanation."
- 103 General enrollee operations; service funds received by the department from other state agencies and by the department itself Wisconsin conservation corps projects including the payment of any corps enrollee compensation. See "Standard Explanation."
- 104 Transfer of public assistance funds for work-based learning programs for youths who are eligible to receive temporary assistance for needy families. See "Standard Explanation."
- 105 Transfer of Indian gaming receipts for work-based learning programs. See "Standard Explanation."
- 106 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. See "Standard Explanation."
- 107 This is a payroll clearing accounting which handles all salary costs, which are then subsequently distributed to the Departments various appropriations.
- 108 No information available
- 109 General enrollee operations; funds from the conservation fund for the payment of Wisconsin conservation corps enrollee compensation and for the payment of other corps costs. See "Standard Explanation."
- 110 General enrollee operations; waterfront projects; funds from the conservation fund for the payment of Wisconsin conservation corps enrollee compensation and other corps costs for projects along waterfronts. See "Standard Explanation."
- 111 Administrative support; conservation fund -- funds from the conservation fund, for the payment of administrative expenses related to the Wisconsin conservation corps program. See "Standard Explanation."
- 112 Self-insured employers liability fund -- funds paid into the self-insured employers liability fund to be used for the discharge of liability and claims service. Expenditures in this appropriation are entirely dependent upon the number of claims and the amounts being paid out during any period of time. For FY00, there were no claims paid during the 3rd or 4th quarter. In FY01 there were fewer claims paid during the fourth quarter than in the third quarter. FY02 was just the opposite, i.e., claim amounts were higher in the 4th quarter than they were in the 3rd quarter.

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- 113 Work injury supplemental benefit fund -- funds paid into the work injury supplemental benefit fund to be used for the discharge of liabilities payable. 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.
- 114 Uninsured employers fund -- funds from the uninsured employers fund, to make the payments to obtain reinsurance. Increased payments to claimants of uninsured employers; FY00, 01, 02.
- 115 Former appropriation includes resources received from DNR to fund corps enrollee compensation for shoreland management projects. See "Standard Explanation."
- 116 Centralized support receipt and disbursement; interest -- from the support collections trust fund, a sum sufficient equal to the amounts earned by the support collections trust fund for costs associated with receiving and disbursing payments from maintenance, child support and family support payments, receipt and disbursement; family court commissioner fees and compensation. See "Standard Explanation."
- 117 Support receipt and disbursement program -- funds from the support collections trust fund, received under for child or family support, maintenance, spousal support, health care expenses or birth expenses, and all other moneys received under judgments or orders in actions affecting the family for disbursement to the persons for whom the payments are awarded. See "Standard Explanation."
- 118 Revenue received for the support of dependent children. Funds from this appropriation is returned to the federal government to offset their TANF costs, retained by the state to offset AFDC costs, and passed through to recipients receiving public assistance payments. See "Standard Explanation."