# Comparative Summary of Budget Adjustment Provisions

## 2007 Act 226

Legislative Fiscal Bureau
June 10, 2008

# INTRODUCTION

On February 13, 2008, the Legislative Fiscal Bureau estimated that, without gubernatorial or legislative action, the state would end the 2007-09 biennium with a general fund deficit of $652.3 million.

At that time, the administration took two actions to reduce the estimated deficit by $236.4 million to $415.9 million. First, under s. 16.50(2) of the statutes, the Secretary of the Department of Administration (DOA) indicated that he would require state agencies to lapse an additional $111.0 million (above the $200 million requirement under 2007 Act 20) and second, short-term general obligation borrowing that would otherwise be paid off in 2007-08 and 2008-09 would be rolled over. This latter action reduces debt service payments by $125.4 million for the biennium.

To address the remaining shortfall, the Governor called a special session of the Legislature and prepared, for introduction, his proposal to address the deficit -- March 2008 Special Session Assembly Bill 1. The Assembly, Senate, and Committee of Conference each advanced proposals to address the projected deficit. This document summarizes each provision of each proposal.

Following this introduction are 2007-09 general fund condition statements which incorporate the budget adjustment proposals of the Governor, Assembly, Senate, Conference Committee/Legislature, and the bill as enacted into law (2007 Act 226). In addition, a table is presented which identifies the general fund effect of the provisions of the various proposals and Act 226 on the projected deficit.

The document then presents a description and fiscal effect, if any, of each of the provisions of the budget adjustment bills and the enacted bill -- 2007 Act 226.

At the conclusion of the document is an Appendix, which provides a list of the appropriations that could be affected by the untargeted lapse provisions under Act 20, Enrolled Special Session Assembly Bill 1 (the budget repair bill as passed by the Legislature), and Act 226.

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# HISTORY OF THE 2007-09 BUDGET ADJUSTMENT LEGISLATION

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At that time, the administration took two actions to reduce the estimated deficit by $236.4 million to $415.9 million. First, under s. 16.50(2) of the statutes, the Secretary of the Department of Administration (DOA) indicated that he would require state agencies to lapse an additional $111.0 million (above the $200 million requirement under 2007 Act 20) and second, short-term general obligation borrowing that would otherwise be paid off in 2007-08 and 2008-09 would be rolled over. This latter action reduces debt service payments by $125.4 million for the biennium.

Under s. 16.50(7) of the statutes, the DOA Secretary is required to notify the Governor and Legislature if the Secretary determines that expenditures from general fund appropriations will exceed revenues by more than 0.5 percent in the current or succeeding fiscal year. The Secretary made that determination and notified the Governor and Legislature on March 5.

Following the DOA Secretary's notification under s. 16.50(7) of the statutes, the Governor is required to prepare legislation to correct the imbalance. On March 10, the Governor notified the Legislature of his recommendations to address the shortfall and, under Executive Order #241, called a special session of the Legislature.

On March 12, the Assembly Committee on Organization introduced, at the request of the Governor, the Governor's 2007-09 budget adjustment bill as March 2008 Special Session Assembly Bill 1 (SS AB 1). On the same day, Representative Huebsch offered Assembly Substitute Amendment 1 to SS AB 1. That substitute amendment was adopted by the Assembly and SS AB 1, as amended, was passed by the Assembly on March 12 by a vote of 51-46.

The Senate Committee on Finance held a public hearing on the special session bill on March 19, and then met in executive session on March 20. On March 20, the Senate Finance Committee, on a vote of 6-2, introduced and adopted Senate Amendment 1 to SS AB 1. On March 25, the Senate adopted Senate Amendment 1 as amended by Senate Amendments 1 and 2, and concurred by a vote of 18-14 in the bill as amended.

On May 12, the Assembly requested a Committee of Conference on SS AB 1 and messaged the bill back to the Senate. The Assembly conferees were the Speaker of the Assembly, Michael Huebsch (R-West Salem), Kitty Rhoades (R-Hudson), and James Kreuser (D-Kenosha). On the same day, the Senate agreed to the formation of a Committee of Conference and named the Majority Leader of the Senate, Russ Decker (D-Schofield), Mark Miller (D-

Monona) and Scott Fitzgerald (R-Juneau) as the Senate conferees.

Representative Huebsch and Senator Decker co-chaired the Committee on Conference. The Committee met on May 12 and introduced and adopted Conference Substitute Amendment 1 to SS AB 1.

The Senate adopted the Conference Committee report on May 13 by a vote of 17-16. The following day, the Assembly concurred in the report, 51-46. The bill was enrolled and presented to the Governor on May 15.

The Governor approved the bill, in part, on May 16 and had it deposited to the Office of the Secretary of State as 2007 Act 226. The Governor indicated in his message to the Assembly that he had exercised his authority to make eight partial vetoes to the bill, as passed by the Legislature. Act 226 was published on May 19, and, except as otherwise specifically provided, became effective the following day.

On May 28, the Assembly convened to consider overriding three parts of one of the Governor's partial vetoes. The budget adjustment bill, as passed by the Legislature, would have prohibited the Secretary of the Department of Administration from lapsing or transferring amounts under the budget adjustment bill from appropriations to the Department of Transportation, Department of Revenue, general and categorical elementary and secondary school aids, and GPR appropriations for SeniorCare benefits and tobacco use control grants. The Governor's partial veto deleted this entire prohibition. The Assembly failed to override three parts of this partial veto as follows: (1) Department of Transportation, 60-36; (2) elementary and secondary school aids, 57-39; and (3) SeniorCare benefits, 57-39.

# 2007-09 General Fund Condition Statements

## Governor

| | 2007-08 | 2008-09 |
|---|---|---|
| **Revenues** | | |
| Opening Balance, July 1 | $66,288,000 | $65,139,800 |
| Estimated Taxes | 12,868,300,000 | 13,277,500,000 |
| Departmental Revenues | | |
| Tribal Gaming Revenues | 96,731,600 | 46,250,700 |
| Other | 534,103,700 | 651,275,900 |
| Total Available | $13,565,423,300 | $14,040,166,400 |
| **Appropriations and Reserves** | | |
| Gross Appropriations | $13,705,810,400 | $14,082,815,100 |
| Compensation Reserves | 62,759,600 | 156,617,900 |
| Less Lapses | -268,286,500 | -264,286,400 |
| Net Appropriations | $13,500,283,500 | $13,975,146,600 |
| **Balances** | | |
| Gross Balance | $65,139,800 | $65,019,800 |
| Less Required Statutory Balance | -65,000,000 | -65,000,000 |
| Net Balance, June 30 | $139,800 | $19,800 |

## Assembly

| | 2007-08 | 2008-09 |
|---|---|---|
| **Revenues** | | |
| Opening Balance, July 1 | $66,288,000 | $203,139,800 |
| Estimated Taxes | 12,868,300,000 | 13,271,500,000 |
| Departmental Revenues | | |
| Tribal Gaming Revenues | 96,731,600 | 46,250,700 |
| Other | 622,103,700 | 572,175,900 |
| Total Available | $13,653,423,300 | $14,093,066,400 |
| **Appropriations and Reserves** | | |
| Gross Appropriations | $13,655,810,400 | $14,171,612,500 |
| Compensation Reserves | 62,759,600 | 156,617,900 |
| Less Lapses | -268,286,500 | -264,286,400 |
| Net Appropriations | $13,450,283,500 | $14,063,944,000 |
| **Balances** | | |
| Gross Balance | $203,139,800 | $29,122,400 |
| Less Required Statutory Balance | -20,000,000 | -20,000,000 |
| Net Balance, June 30 | $183,139,800 | $9,122,400 |

## Senate

| | 2007-08 | 2008-09 |
|---|---|---|
| **Revenues** | | |
| Opening Balance, July 1 | $66,288,000 | $139,345,100 |
| Estimated Taxes | 12,868,300,000 | 13,398,100,000 |
| Departmental Revenues | | |
| Tribal Gaming Revenues | 96,731,600 | 46,250,700 |
| Other | 498,909,000 | 446,359,900 |
| Total Available | $13,530,228,600 | $14,030,055,700 |
| **Appropriations and Reserves** | | |
| Gross Appropriations | $13,596,410,400 | $14,079,815,100 |
| Compensation Reserves | 62,759,600 | 156,617,900 |
| Less Lapses | -268,286,500 | -264,286,400 |
| Net Appropriations | $13,390,883,500 | $13,972,146,600 |
| **Balances** | | |
| Gross Balance | $139,345,100 | $57,909,100 |
| Less Required Statutory Balance | -55,000,000 | -55,000,000 |
| Net Balance, June 30 | $84,345,100 | $2,909,100 |

## Conference Committee/Legislature

| | 2007-08 | 2008-09 |
|---|---|---|
| **Revenues** | | |
| Opening Balance, July 1 | $66,288,000 | $77,845,100 |
| Estimated Taxes | 12,868,300,000 | 13,286,500,000 |
| Departmental Revenues | | |
| Tribal Gaming Revenues | 96,731,600 | 46,250,700 |
| Other | 515,409,000 | 460,870,600 |
| Total Available | $13,546,728,600 | $13,871,466,400 |
| **Appropriations and Reserves** | | |
| Gross Appropriations | $13,674,410,400 | $14,117,862,500 |
| Compensation Reserves | 62,759,600 | 156,617,900 |
| Less Lapses | -268,286,500 | -429,286,400 |
| Net Appropriations | $13,468,883,500 | $13,845,194,000 |
| **Balances** | | |
| Gross Balance | $77,845,100 | $26,272,400 |
| Less Required Statutory Balance | -25,000,000 | -25,000,000 |
| Net Balance, June 30 | $52,845,100 | $1,272,400 |

# 2007 Wisconsin Act 226

| | 2007-08 | 2008-09 |
|---|---|---|
| **Revenues** | | |
| Opening Balance, July 1 | $66,288,000 | $80,539,800 |
| Estimated Taxes | 12,868,300,000 | 13,286,500,000 |
| Departmental Revenues | | |
| Tribal Gaming Revenues | 96,731,600 | 46,250,700 |
| Other | 643,103,700 | 514,175,900 |
| Total Available | $13,674,423,300 | $13,927,466,400 |
| **Appropriations and Reserves** | | |
| Gross Appropriations | $13,799,410,400 | $14,117,862,500 |
| Compensation Reserves | 62,759,600 | 132,617,900 |
| Less Lapses | -268,286,500 | -429,286,400 |
| Net Appropriations | $13,593,883,500 | $13,821,194,000 |
| **Balances** | | |
| Gross Balance | $80,539,800 | $106,272,400 |
| Less Required Statutory Balance | -65,000,000 | -65,000,000 |
| Net Balance, June 30 | $15,539,800 | $41,272,400 |

## General Fund Effect on the Projected 2007-09 Deficit
## (In Millions)

| | Item | Net Balance |
|---|---|---|
| February 13, 2008, Projection | | -$652.28 |
| Administrative Action | | |
| Rollover Short-Term Borrowing | $125.40 | -526.88 |
| Lapses Under s. 16.50(2) | 111.00 | -415.88 |
| **Governor** | | |
| Delete Lapses Under s. 16.50(2) | -111.00 | -526.88 |
| Additional Lapses | 330.40 | -196.48 |
| Hospital Assessment | 125.00 | -71.48 |
| Permanent Endowment Fund to Medical Assistance | 30.00 | -41.48 |
| Transfer from Budget Stabilization Fund to General Fund | 21.70 | -19.78 |
| Universal Service Fund for Library Aid | 11.30 | -8.48 |
| Real Estate Investment Trusts | 6.00 | -2.48 |
| Transfer REAL ID Reserve to the General Fund | 5.00 | 2.52 |
| Supplements to Rural Hospitals and IMDs | -2.50 | 0.02 |
| **Assembly** | | |
| Reduce Act 20 $200 Million Lapse | -50.00 | -465.88 |
| Additional Lapses | 250.00 | -215.88 |
| School Aid Payment Delay | 125.00 | -90.88 |
| Transfer from Budget Stabilization Fund to General Fund | 55.00 | -35.88 |
| Reduce Statutory Balance | 45.00 | 9.12 |
| **Senate** | | |
| Delete Lapses Under s. 16.50(2) | -111.00 | -526.88 |
| Combined Reporting | 130.50 | -396.38 |
| Hospital Assessment | 125.00 | -271.38 |
| School Aid Payment Delay | 125.00 | -146.38 |
| Transfer from Budget Stabilization Fund to General Fund | 55.00 | -91.38 |
| Additional Lapses | 40.00 | -51.38 |
| Permanent Endowment Fund to Medical Assistance | 36.00 | -15.38 |
| Transfer REAL ID Reserve to the General Fund | 22.00 | 6.62 |
| Universal Service Fund for Library Aid | 11.30 | 17.92 |
| Reduce Statutory Balance | 10.00 | 27.92 |
| Streamlined Sales Tax | 1.30 | 29.22 |
| Child Care | -18.60 | 10.62 |
| Corporate Tax Rate Reduction | -5.20 | 5.42 |
| Supplements to Rural Hospitals and IMDs | -2.50 | 2.92 |

| | Item | Net Balance |
|---|---|---|
| **Conference Committee/Legislature** | | |
| Delete Lapses Under s. 16.50(2) | -$111.00 | -$526.88 |
| Permanent Endowment Fund to Medical Assistance | 209.00 | -317.88 |
| School Aid Payment Delay | 125.00 | -192.88 |
| Additional Lapses | 69.00 | -123.88 |
| Transfer from Budget Stabilization Fund to General Fund | 57.00 | -66.88 |
| Reduce Statutory Balance | 40.00 | -26.88 |
| Transfer REAL ID Reserve to the General Fund | 22.00 | -4.88 |
| Deductions for Certain Rental and Interest Payments | 15.00 | 10.12 |
| Reduce Medical Assistance Appropriation | 10.00 | 20.12 |
| Child Care | -18.60 | 1.52 |
| Tobacco Use Control Grants | -0.25 | 1.27 |
| **2007 Act 226** | | |
| Delete Lapses Under s. 16.50(2) | -111.00 | -526.88 |
| Additional Lapses | 270.00 | -256.88 |
| Permanent Endowment Fund to Medical Assistance | 209.00 | -47.88 |
| Transfer from Budget Stabilization Fund to General Fund | 57.00 | 9.12 |
| Reestimate Compensation Reserves | 24.00 | 33.12 |
| Deductions for Certain Rental and Interest Payments | 15.00 | 48.12 |
| Reduce Medical Assistance Appropriation | 10.00 | 58.12 |
| Transfer Part of REAL ID Reserve to the General Fund | 2.00 | 60.12 |
| Child Care | -18.60 | 41.52 |
| Tobacco Use Control Grants | -0.25 | 41.27 |

# Comparative Summary of Provisions

## 1. LAPSE REQUIREMENT UNDER S. 16.50(2) OF THE STATUTES

| Change to Current Law | |
|---|---|
| GPR-REV | - $111,000,000 |

**Governor:** Exclude from the fund condition statement the Department of Administration's action of February 12, 2008, which identified $111,000,000 of additional agency appropriation lapses, over and above the $200 million biennial lapse or transfer requirement under Act 20. In the February 12 letter, the Secretary indicated that under current statutory authority (s. 16.50(2)) administrative action would be taken to increase the general fund balance by $111 million compared with Act 20. This $111 million savings amount was incorporated into the revenue estimate memorandum by the Legislative Fiscal Bureau dated February 13, 2008, which projected a net closing balance for the general fund of -$415.9 million on June 30, 2009.

Under s. 16.50(2), the Secretary of DOA, is authorized to approve or disapprove, in whole or in part, state agency estimates of the amount of money which an agency proposes to expend, encumber or distribute under any appropriation. Among the tests that the Secretary is to use in reviewing the estimates for approval is to determine: (a) whether the appropriations are adequate to support the estimates; (b) whether the estimated expenditures under the appropriations can be made without incurring danger of exhausting the appropriations before the end of the appropriation period; (c) whether there will be sufficient revenue to meet such contemplated expenditures; and (d) whether the expenditure will reflect the budget intentions of the Joint Committee on Finance, Governor and Legislature. The Secretary's actions under this provision are limited to refusing to allot, through the estimate process, the full level of appropriated funds. This power does not allow the Secretary of DOA to actually reduce the statutory appropriation amount. However, if an agency cannot access some of its appropriated funds because they are placed in unalloted reserve, the ultimate result is the same in that the monies will lapse to the general fund (or program revenue account or segregated fund) at the end of the fiscal period for which the appropriation is effective.

**Assembly:** Include DOA's administrative actions of February 12, 2008, under s. 16.50(2) to increase the general fund balance by $111 million.

| Change to Current Law | |
|---|---|
| GPR-REV | - $111,000,000 |

**Senate/Conference Committee/Legislature:** Exclude from the fund condition statement the Department of Administration's action of February 12, 2008, which identified $111,000,000 of additional agency appropriation lapses, over and above the $200 million biennial lapse or transfer requirement under Act 20.

## 2. DOA SECRETARY AUTHORITY TO LAPSE OF TRANSFER FUNDS TO THE GENERAL FUND

| Change to Current Law | |
|---|---|
| GPR-REV | $330,400,000 |

**Governor:** Require the Secretary of the Department of Administration (DOA) to lapse or transfer $330,400,000 biennially to the general fund from the unencumbered balances of appropriations of executive branch state agencies, other than sum sufficient appropriations and federal appropriations, during each of the 2007-09 and 2009-11 fiscal biennia. This $330,400,000 lapse or transfer requirement would be in addition to the similar $200,000,000 biennial lapse or transfer requirement under 2007 Act 20. These moneys would be treated as revenue (GPR-Earned) to the general fund.

Specify that the Secretary of DOA could not lapse or transfer moneys if the lapse or transfer would: (a) violate a condition imposed by the federal government on the expenditure of the moneys; or (b) violate the federal or state constitution. In addition, specify that no more than $293,000,000 could be lapsed or transferred in the 2007-09 biennium from appropriations to the Department of Transportation under this provision and the requirement under Act 20.

The administration indicates that the proposed $330.4 million lapse would replace the administrative action outlined in the February 12, 2008, letter to lapse $111 million, so the net benefit to the general fund would be $219.4 million.

Act 20 requires the Secretary of DOA to lapse or transfer $200 million biennially to the general fund from the unencumbered balances of appropriations of executive branch agencies, other than sum sufficient appropriations and federal appropriations, during each of the 2007-09 and 2009-11 biennia. The $200 million does not apply to the UW System (UWS) or Wisconsin Technical College System (WTCS). (The UWS is required to lapse $25 million and the WTCS $1 million in each of the 2007-09 and 2009-11 biennia.)

| Change to Current Law | |
|---|---|
| GPR-REV | $200,000,000 |

**Assembly:** Modify the Act 20 provision that the Secretary of DOA lapse or transfer $200 million biennially to the general fund as follows: (a) reduce the biennial lapse to $150 million; and (b) exempt the Department of Transportation (any amounts already lapsed would be returned) and general equalization school aids from the lapse requirement.

In addition, require that, for the 2007-09 and 2009-11 biennia, the Secretary of DOA lapse or transfer $250 million only from general purpose revenue appropriations (other than sum sufficient appropriations and general equalization school aids) of executive branch agencies and GPR compensation reserves.

The Assembly's additional lapse requirement, plus the lapses taken under authority of s. 16.50, would provide a net benefit to the general fund of $311 million.

| Change to Current Law | |
|---|---|
| GPR-REV | $40,000,000 |

**Senate:** Require the Secretary of DOA to lapse or transfer $40,000,000 biennially to the general fund from the unencumbered balances of appropriations of executive branch state agencies, other than sum sufficient appropriations and federal appropriations, during each of the 2007-09 and 2009-11 fiscal biennia. This $40,000,000 lapse or transfer requirement would be in addition to the similar $200,000,000 biennial lapse or transfer requirement under 2007 Act 20. These moneys would be treated as revenue (GPR-Earned) to the general fund.

Specify that the Secretary of DOA could not lapse or transfer moneys if the lapse or transfer would: (a) violate a condition imposed by the federal government on the expenditure of the moneys; or (b) violate the federal or state constitution. In addition, specify that no amounts could be lapsed or transferred from appropriations to the Department of Transportation, Department of Revenue, Wisconsin Technical College System, general and categorical elementary and secondary school aids, or the GPR appropriation for SeniorCare benefits.

| Change to Current Law | |
|---|---|
| GPR-REV | $69,000,000 |

**Conference Committee/Legislature:** Require the Secretary of DOA to lapse or transfer $69,000,000 biennially to the general fund from the unencumbered balances of appropriations of executive branch state agencies, other than sum sufficient appropriations and federal appropriations, during each of the 2007-09 and 2009-11 fiscal biennia. This $69,000,000 lapse or transfer requirement would be in addition to the similar $200,000,000 biennial lapse or transfer requirement under 2007 Act 20. These moneys would be treated as revenue (GPR-Earned) to the general fund.

Specify that the Secretary of DOA could not lapse or transfer moneys if the lapse or transfer would: (a) violate a condition imposed by the federal government on the expenditure of the moneys; or (b) violate the federal or state constitution. In addition, specify that no amounts could be lapsed or transferred from appropriations to the Department of Transportation, Department of Revenue, general and categorical elementary and secondary school aids, or the GPR appropriations for SeniorCare benefits and tobacco use control grants.

| Change to Legislature | |
|---|---|
| GPR-REV | $201,000,000 |

**Veto by Governor [Item 3]:** The Governor's partial veto modifies the bill as passed by the Legislature to delete selected digits, so that the provision as vetoed requires the lapse or transfer of $270,000,000, but without any reference to the 2007-09 or the 2009-11 biennia. The Governor's partial veto also specifies that this provision applies notwithstanding any other statute, rather than notwithstanding certain specific statutes governing state appropriations as passed by the Legislature. This broader notwithstanding provision makes clear that current law prohibiting transfers from the transportation fund does not apply to transfers under this item. The Governor's partial veto also deletes the restrictions that no amount could be lapsed or transferred from appropriations to DOT, the Department of Revenue, general and categorical elementary and secondary school aids, or the GPR appropriations for SeniorCare benefits and tobacco use control grants.

[Act 226 Section: 9201(1)]

[Act 226 Vetoed Section: 9201(1)]

## 3. LIMITATION ON LAPSE FROM THE DEPARTMENT OF TRANSPORTATION; GENERAL FUND-SUPPORTED, GENERAL OBLIGATION BONDS FOR HIGHWAY PROGRAMS

| Change to Current Law | |
|---|---|
| BR | $190,000,000 |

**Governor:** Specify that not more than $293,000,000 may be lapsed or transferred to the general fund in the 2007-09 biennium from the Department of Transportation appropriations under the combination of a provision of Act 20 that requires total lapses and transfers to the general fund of $200,000,000 from executive branch state agencies and a provision of the bill that would require lapses and transfers to the general fund totaling $330,400,000 during the 2007-09 biennium. Since, according to the administration, DOT is expected to lapse or transfer $50,000,000 under the Act 20 provision, this item would increase the potential lapse or transfer from DOT by $243,000,000.

Authorize $190,000,000 in general fund-supported, general obligation bonds for state highway rehabilitation, major highway development, and southeast Wisconsin freeway rehabilitation projects to partially replace funds lapsed to the general fund from state highway programs. Once all of these bonds are issued, annual general fund debt service payments could be expected to be about $20.5 million.

Under the Governor's bill, of the $293,000,000 maximum that could be transferred to the general fund, $190,000,000 would be replaced with general fund-supported bonds, leaving a transfer of up to $103,000,000 that is not replaced. Other funding adjustments to DOT programs that are used to generate the remainder and address a projected transportation fund deficit are described in the following summary item. The transfer of $293,000,000 does not include a $5,000,000 transfer under the Governor's bill from funds provided in Act 20 for implementation of the federal Real ID Act, summarized separately below.

**Assembly:** Specify that no lapses or transfers to the general fund, under a provision of Act 20 that requires total lapses and transfers to the general fund of $200,000,000 from executive branch state agencies (amended to $150,000,000 under Assembly Substitute Amendment 1), may be made from Department of Transportation appropriations or from the transportation fund.

| Change to Current Law | |
|---|---|
| BR | $50,000,000 |

**Senate:** Specify that not more than $50,000,000 may be lapsed or transferred to the general fund in the 2007-09 biennium from the Department of Transportation appropriations under a provision of Act 20 that requires total lapses and transfers to the general fund of $200,000,000 from executive branch agencies during the 2007-09 biennium. Specify that any lapse from the Department of Transportation's appropriations must be made from the Department's SEG appropriation for state highway rehabilitation. Specify that if any lapse has been made from DOT appropriations prior to the effective date of the bill that violates these restrictions, the Secretary of the Department of Administration shall make subsequent adjustments so that any lapses comply with these provisions.

Authorize $50,000,000 in general fund-supported, general obligation bonds for the state highway rehabilitation program. This authorization would be added to an existing authorization, provided by 2005 Act 25, of $250,000,000 for the program. These bonds were issued during the 2005-07 biennium. Once all of the new bonds are issued, general fund debt service payments could be expected to be about $5.4 million per year.

Under the Senate provision, the $50,000,000 that could be transferred to the general fund would be replaced with $50,000,000 in general obligation bonds. However, this does not include a $21,989,300 transfer under the Senate's amendment from funds provided in Act 20 for implementation of the federal Real ID Act, summarized separately below.

**Conference Committee/Legislature:** Amend a provision of 2007 Act 20 that requires total lapses and transfers to the general fund of $200,000,000 from executive branch agencies during the 2007-09 biennium to specify that it does not apply to the Department of Transportation, except to the SEG appropriation for state highway rehabilitation. Specify that the total amount lapsed from the Department of Transportation is limited to $50 million in the biennium under the Act 20 provision.

| Change to Current Law | |
|---|---|
| BR | $50,000,000 |

Authorize $50,000,000 in general fund-supported, general obligation bonds for the state highway rehabilitation program. This authorization would be added to an existing authorization, provided by 2005 Act 25, of $250,000,000 for the program. These bonds were issued during the 2005-07 biennium. Once all of the new bonds are issued, general fund debt service payments could be expected to be about $5.4 million per year.

**Veto by Governor [Item 3]:** The Governor's partial veto, in addition to increasing the total amount of the lapse to the general fund (summarized under the previous item), would eliminate the restriction on the total amount that may be lapsed to the general fund from Department of Transportation appropriations and the limitation of such lapses to the state highway rehabilitation SEG appropriation.

[Act 226 Section: 32]

[Act 226 Vetoed Sections: 119 and 9201(1)]

## 4. TRANSFER REAL ID IMPLEMENTATION FUNDS TO THE GENERAL FUND

**Governor:** Prohibit the Joint Committee on Finance from providing an appropriation supplement to DOT for the implementation of the federal Real ID Act that does not leave at least $5,000,000 in the Committee's appropriation from funds placed in the appropriation by Act 20 for that purpose. Increase estimated transportation fund lapses by $5,000,000 in 2007-08 to reflect this provision. Require the Secretary of the Department of Administration to transfer $5,000,000 in 2007-08 from the transportation fund to the general fund.

| Change to Current Law | |
|---|---|
| GPR-REV | $5,000,000 |
| SEG-Lapse | $5,000,000 |
| SEG-Transfer | $5,000,000 |

**Assembly:** No provision.

**Senate:** Prohibit the Joint Committee on Finance from providing an appropriation supplement to the Department of Transportation for the cost of implementing provisions of the federal Real ID Act. Increase estimated transportation fund appropriation lapses by $9,805,300 in 2007-08 and $12,184,000 in 2008-09 to reflect this provision. Transfer $9,805,300 in 2007-08 and $12,184,000 in 2008-09 from the transportation fund to the general fund.

| Change to Current Law | |
|---|---|
| GPR-REV | $21,989,300 |
| SEG-Lapse | $21,989,300 |
| SEG-Transfer | $21,989,300 |

**Conference Committee/Legislature:** Prohibit the Joint Committee on Finance from providing an appropriation supplement to the Department of Transportation for the cost of implementing provisions of the federal Real ID Act. Increase estimated transportation fund appropriation lapses by $9,805,300 in 2007-08 and $12,184,000 in 2008-09 to reflect this provision. Transfer $22,000,000 from the transportation fund to the general fund.

| Change to Current Law | |
|---|---|
| GPR-REV | $22,000,000 |
| SEG-Lapse | $21,989,300 |
| SEG-Transfer | $22,000,000 |

**Veto by Governor [Item 4]:** The Governor's partial veto deletes the prohibition against providing a supplement for Real ID implementation and would reduce the transfer from the transportation fund to the general fund from $22,000,000 to $2,000,000 by deleting a digit in the enrolled bill.

| Chg. to Legislature | |
|---|---|
| GPR-REV | - $20,000,000 |
| SEG-Lapse | - $21,989,300 |
| SEG-Transfer | - $20,000,000 |

[Act 226 Section: 9248(1)]

[Act 226 Vetoed Sections: 9148(1) and 9248(1)]

## 5. DEPARTMENT OF TRANSPORTATION HIGHWAY PROGRAM FUNDING ADJUSTMENTS

**Governor:** Make adjustments to the funding for highway improvement programs, as shown in the following table:

| Change to Current Law | |
|---|---|
| SEG-REV | - $5,005,100 |
| SEG | - $333,967,500 |
| FED | 76,967,500 |
| SEG-S | 67,000,000 |
| Total | - $190,000,000 |

| | Act 20 Funding | | Governor Change to Act 20 | |
|---|---|---|---|---|
| | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| State Highway Rehabilitation | | | | |
| SEG | $320,131,900 | $343,859,900 | -$125,500,000 | -$80,000,000 |
| FED | 348,454,300 | 345,747,300 | 58,000,000 | 0 |
| GPR-Supported Gen. Ob. Bonds | 0 | 0 | 67,500,000 | 80,000,000 |
| Total | $668,586,200 | $689,607,200 | $0 | $0 |
| Major Highway Development | | | | |
| SEG | $69,700,000 | $76,368,700 | -$59,000,000 | -$18,967,500 |
| FED | 78,975,000 | 78,975,000 | 10,967,500 | 0 |
| SEG-S (Trans. Rev. Bonds) | 165,738,300 | 167,395,600 | 48,032,500 | 18,967,500 |
| Total | $314,413,300 | $322,739,300 | $0 | $0 |
| Southeast WI Freeway Rehabilitation | | | | |
| SEG | $64,256,500 | $87,658,400 | -$30,500,000 | -$20,000,000 |
| FED | 72,493,500 | 80,091,600 | 8,000,000 | 0 |
| SEG-Supported Gen. Ob. Bonds | 30,600,000 | 59,600,000 | 0 | 0 |
| GPR-Supported Gen. Ob. Bonds | 0 | 0 | 22,500,000 | 20,000,000 |
| Total | $167,350,000 | $227,350,000 | $0 | $0 |
| Highway Program Totals | | | | |
| SEG | $454,088,400 | $507,887,000 | -$215,000,000 | -$118,967,500 |
| FED | 499,922,800 | 504,813,900 | 76,967,500 | 0 |
| SEG-S (Trans. Rev. Bonds) | 165,738,300 | 167,395,600 | 48,032,500 | 18,967,500 |
| SEG-Supported Gen. Ob. Bonds | 30,600,000 | 59,600,000 | 0 | 0 |
| GPR-Supported Gen. Ob. Bonds | 0 | 0 | 90,000,000 | 100,000,000 |
| Grand Total | $1,150,349,500 | $1,239,696,500 | $0 | $0 |

Specify that the adjustments to SEG appropriations shall not affect the 2008-09 appropriation base for the purposes of the preparation of the 2009-11 biennial budget. Decrease estimated transportation fund revenue by $5,005,100 in 2008-09 to reflect additional revenue bond debt service payments associated with the increase in the use of bonds in the major highway development program.

These adjustments allocate $76,967,500 in additional 2008 federal highway aid and increase the use of previously-authorized transportation revenue bonds (SEG-S) by $67,000,000. Also shown in the table is the proposed use of $190,000,000 in general fund-supported bonds summarized in the previous item. These increases are offset by SEG decreases totaling $333,967,500, producing no net change to highway program funding levels. However, since the highway programs are subject to estimated lapses totaling $45,000,000 under the Department of Administration's initial plan for Act 20 lapses, the Governor's bill would result in an increase in usable appropriations for highway programs of $45,000,000. The SEG decreases, in addition to allowing the transfer, address a projected, biennium-ending transportation fund deficit of $40.4 million.

**Assembly:** No provision.

**Senate/Conference Committee/Legislature:** Provide increases of $20,000,000 in 2007-08 for the major highway development program and $56,967,500 in 2007-08 for the state highway rehabilitation program.

| Change to Current Law | |
|---|---|
| FED | $76,967,500 |

[Act 226 Section: 9148(2)]

## 6. KENOSHA-RACINE-MILWAUKEE COMMUTER RAIL EXTENSION

**Senate:** Lapse $800,000 SEG provided under 2007 Act 20 in 2007-08 to the Joint Committee on Finance's supplemental appropriation for the Kenosha-Racine-Milwaukee commuter rail project in Southeastern Wisconsin. Instead, provide $800,000 SEG in 2007-08 to DOT's commuter rail system development grant program appropriation for the project. Under this provision, the Department would no longer have to request that the Joint Committee on Finance transfer the $800,000 to DOT's grant appropriation.

| Change to Current Law | |
|---|---|
| SEG-Lapse | $800,000 |
| SEG | $800,000 |

Provide the Southeastern Wisconsin Regional Transit Authority (RTA) the responsibility to sponsor, develop, construct, and operate a commuter rail transit system connecting the cities of Kenosha, Racine, and Milwaukee, known as the KRM commuter rail link, and the following authority: (a) to levy a vehicle rental fee of up to $15 per transaction in the three-county region (currently $2 per rental transaction), if the governing body of the RTA approves an increase; (b) to expend funds to develop and construct the KRM commuter rail link; and (c) to issue up to $50 million in bonds, excluding refunding bonds, for the anticipated local funding share required for initiating KRM commuter rail link service. Specify that the governing bodies of Kenosha, Milwaukee, and Racine counties and of the cities of Kenosha, Milwaukee, and Racine may submit the question of supporting an increase in the vehicle rental fee to their electors in an advisory referendum.

Specify the following relative to the bonds issued by the RTA: (a) the RTA could secure the bonds by a pledge of any income or revenues from any operations, rent, aids, grants, subsidies, contributions, or other source of funds; (b) neither the governing body of the RTA nor any person executing the bonds would be personally liable on the bonds by reason of the issuance of the bonds; (c) the bonds would not be debt of the counties that created the RTA and neither the counties nor the state would be liable for the payment of the bonds; (d) the bonds would only be payable out of funds or properties of the authority; and (e) these restrictions would have to be stated on the face of the bonds;

In addition, specify the following relative to RTA bonds, including refunding bonds: (a) the bonds would have to be authorized by resolution of the RTA's governing body; (b) the bonds could be issued under a resolution or under a trust indenture or other security instrument; (c) the bonds could be issued in one or more series and could be in the form of coupon bonds or registered bonds; (d) the bonds would have to bear the dates, mature at the times, bear interest at the rates, be in the denominations, have the rank or priority, be executed in the manner, be payable in the medium of payment and at the places, and be subject to the terms of redemption, with or without premium, as the resolution, trust indenture, or other security instrument provides; (e) the bonds would be issued for an essential public and governmental purpose and are public instrumentalities and, together with interest and income, are exempt from taxes; (f) the bonds could be sold by the RTA at public or private sales at the price or prices determined by the RTA; and (g) if any member of the RTA governing body whose signature appears on the bonds ceases to be member of the RTA governing body before the bonds are delivered, the signature would remain valid.

Provide the RTA the authority to issue refunding bonds for the purpose of paying any of its bonds at or prior to the maturity or upon acceleration or redemption. Specify that the RTA may issue refunding bonds at such time prior to the maturity or redemption of the refunded bonds as the authority deems to be in the public interest. Provide that the refunding bonds may be issued in sufficient amounts to pay or provide the following: (a) the principal of the refunded bonds together with any redemption premium on the bonds and any interest accrued or to accrue to the date of payment of the bonds; (b) the expenses to issue refunding bonds; (c) the expenses of redeeming the bonds being refunded; and (d) such reserves for debt service or other capital or current expenses from the proceeds of the refunding bonds as may be required by the resolution or under a trust indenture or other security instrument.

Delete the current law provision that the RTA's report to the Legislature, which is due by November 15, 2008, must include a recommendation as to whether the responsibilities of the authority should be limited to collection and distribution of regional transit funding or should also include operation of transit service. Also, delete the requirement that the RTA's report must recommend whether the RTA should continue in existence beyond September 30, 2009.

Require the Southeastern Wisconsin Regional Transit Authority to conduct the following studies related to the Kenosha-Racine-Milwaukee commuter rail project: (a) a study on the feasibility of extending any proposed commuter rail project through the 30th Street corridor in the City of Milwaukee to the northern Milwaukee County line; and (b) a study on the feasibility of adding a commuter rail stop and station at points where any proposed commuter rail route would intersect National Avenue and/or Greenfield Avenue in the City of Milwaukee. Specify that the studies be included as part of the report to the Governor and Legislature that is required under current law.

Specify that the term "municipality", includes the RTA as it applies to the ability of "municipalities" to organize a municipal insurance mutual.

**Governor/Assembly/Conference Committee/Legislature:** No provision.

## 7. COUNTY TRANSPORTATION AID PAYMENT DELAY TO FUND STATE HIGHWAY MAINTENANCE

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Permanently delay the April quarterly county general transportation aid payment until July and provide additional funding for state highway maintenance in 2008-09. Reduce the funding necessary to make county general transportation aid payments by $24,846,900 in 2008-09 and make a corresponding, one-time increase to the state highway maintenance appropriation in 2008-09.

Under current law, county general transportation aid is funded at $99,387,700 for calendar year 2009. In 2009, even quarterly general transportation aid payments are required to be made on the first Monday of January, April, July, and October. Under this provision, the April payment date requirement would be permanently changed, beginning in 2009, to the same date as the July payment, resulting in 25% of the total calendar year amount being paid in January, 50% in July, and 25% in October.

[Act 226 Sections: 99, 9148(4m), 9248(2f), 9248(2g), and 9448(1)]

## 8. TRANSPORTATION FUND DEFICIT

**Governor:** The Governor's bill addressed a projected transportation fund deficit as part of a larger item summarized above under "Department of Transportation Highway Program Funding Adjustments."

**Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Reduce funding by $28,000,000 SEG in 2008-09 for the major highway development program and provide a corresponding increase of $28,000,000 SEG-S (from currently-authorized transportation revenue bonds) in 2008-09 for the program. Specify that these adjustments shall not be reflected in the 2008-09 appropriation base for the purpose of the preparation of the 2009-11 biennial budget.

| Change to Current Law | |
|---|---|
| SEG | - $28,000,000 |
| SEG-S | 28,000,000 |
| Total | $0 |

The one-time reduction in SEG funding is intended to eliminate a projected transportation fund deficit of $27.5 million, leaving an estimated fund balance of $0.5 million. Currently-authorized transportation revenue bonds would be used to keep the major highway development program at the same overall funding level.

[Act 226 Sections: 9148(2), 9148(4m), and 9248(2h)]

## 9. PROPERTY TAX EXEMPTION FOR LOW-INCOME HOUSING

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Modify the property tax exemption for educational, religious and benevolent institutions, women's clubs, historical societies, fraternities, and libraries to extend to low-income housing and exclude low-income housing from the "rent use" requirement under current law. (Current law limits the use of income from exempt, leased properties to the property's maintenance or the retirement of any construction debt.) Define low-income housing as any housing projects financed by the Wisconsin Housing and Economic Development Authority (WHEDA) or any residential unit within a low-income housing project that is occupied by a low-income or very low-income person or is vacant and is only available to such persons. Define "housing projects financed by the Wisconsin Housing and Economic Development Authority" as all property of a housing project that is: (a) owned by a corporation, organization, or association described in section 501(c)(3) of the Internal Revenue Code and is exempt from taxation under section 501(a) of the Internal Revenue Code; (b) financed by WHEDA under current law provisions; (c) subject to a first-lien mortgage security interest held by WHEDA; and (d) in existence on January 1, 2008. Define "low-income housing project" as a residential housing project where at least 75% of the occupied residential units are occupied by low-income or very low-income persons or are vacant and available only to low-income or very low-income persons and at least one of the following applies: (a) at least 20% of the residential units are rented to persons who are very low-income persons or are vacant and are only available to such persons; or (b) at least 40% of the residential units are rented to persons whose income does not exceed 120% of the very low-income limit or are vacant and only available to such persons.

In addition, for purposes of the exemption, require the determination of low-income persons and very low-income persons to be made in accordance with the income limits published by the federal Department of Housing and Urban Development (USHUD) for low-income and very low-income families under the National Housing Act of 1937 and provide that all properties included within the same USHUD contract or within the same federal Department of Agriculture (USDA) rural development contract be considered as one low-income housing project.

USHUD determines low-income and very low-income limits for purposes of extending certain income tax credits and determining if organizations are charitable and qualify for tax-exempt status. Low-income families are defined as families whose incomes do not exceed 80% of the median family income for an area, and very low-income families are defined as families whose incomes do not exceed 50% of the median family income for an area. These limits vary both by geographic area and by family size. Based on data collected by the U.S. Bureau of the Census in the American Community Survey, the median income in Milwaukee County equals $67,700 for 2008. Consequently, for Milwaukee County, the limit for low-income families equals $54,150, and the limit for very low-income families equals $33,850. These amounts are for four-person families.

Except as noted below, provide that leasing property that is exempt from taxation as low-income housing does not render it taxable if the lessor uses all of the leasehold income from the property for any of the following reasonable expenditures directly related to the low-income housing project to which the property belongs: (a) maintenance; (b) capital replacements; (c) insurance premiums; (d) project management; (e) debt retirement; (f) moneys reserved for project-related purposes; (g) general and administrative expenses; (h) social services and other resident services provided at the project; (i) utilities; (j) financing costs; (k) any other expenditure related to preserving and managing the project; and (l) any other similar project-related expenditure. Permit a lessor to use up to 10% of the leasehold income for any of the preceding reasonable expenditures directly related to any other low-income housing project under common control with that project and located in Wisconsin. In addition, permit a lessor to use any of the leasehold income for debt service for any other low-income housing project under common control with that project, under the same mortgage, and located in Wisconsin and provide that such amount is not considered for purposes of the 10% maximum.

Require each person who owns a low-income housing project to annually file, no later than March 1, with the assessor of the taxation district in which the project is located, a statement that specifies which units were occupied on January 1 of that year by persons whose income satisfied the income limit requirements under the exemption, as certified by the property owner to the appropriate federal or state agency, and a copy of the USHUD contract or USDA rural development contract, if applicable. Extend the current law provision that authorizes the Department of Revenue to prescribe tax forms to the format and distribution of the statements. Authorize the taxation district assessor to require that a property owner submit other information to prove that the person's property qualifies as low-income housing that is exempt from taxation. Require the taxation district assessor to send a property owner a notice, by certified mail, to the owner's last known address of record, if the assessor has not received a statement by March 1. Require the notice to state that failure to file a statement subjects the owner to penalty. Provide that a person who fails to file a statement within 30 days after notification shall forfeit $10 for each succeeding day on which the form is not received by the taxation district assessor, but not more than $500.

Increase the current acreage limitation for exempt property owned by churches or religious or benevolent associations that is used for low-income housing from 10 acres to 30 acres, but provide that no more than 10 contiguous acres may be exempt in any one municipality. Extend these limitations to all low-income property under common control.

Provide that current law provisions related to the taxation of omitted property do not apply to property that is exempt as low-income property for the years before 2009.

Extend these provisions to property tax assessments as of January 1, 2009.

**Veto by Governor [Item 7]:** Delete provision.

[Act 226 Vetoed Sections: 49 thru 52, 9141(2), and 9341(2)]

## 10. EXEMPTION FOR NONPROFIT CAMPS FROM TOWN SANITARY DISTRICT OR TOWN SPECIAL ASSESSMENTS

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Extend the current law exemption for eligible farmland from special assessments for the construction of a sewerage or water system by a town sanitary district or a town to camps. Define "camp" as all real and personal property of any camp conducted by a nonprofit corporation, a charitable trust, or other nonprofit association that is described in section 501 (c) (3) of the Internal Revenue Code and is exempt from federal tax under section 501 (a) of the Internal Revenue Code and that is organized under the laws of Wisconsin, so long as the property is used primarily for camping for children and not for pecuniary profit of any individual. In addition, extend to camps the following current law provisions providing exceptions to the exemption: (a) for property that is connected to a sanitary sewer or public water system at the time or after the time that a special assessment is first imposed; (b) for property that is subsequently divided into two or more parcels; and (c) for property that does not subsequently qualify for the exemption. Extend these provisions for special assessments levied on the first day of the fourth month beginning after the bill's effective date.

[Act 226 Sections: 45 thru 48 and 9355(1)]

## 11. UTILITY AID HOLD-HARMLESS

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Modify the 2007 Wisconsin Act 20 changes to the utility aid component of the shared revenue program that will take effect in 2009 by creating a hold-harmless payment for qualifying municipalities. Provide that any municipality containing a production plant that began operating before 2004 shall receive the greater of the payment based on the combined aid amounts for production plant, substation, and general structure property in the municipality under the Act 20 provisions or the combined aid amounts based on that same property's value as used to calculate the municipality's payment in 1990, reduced to reflect the value of property no longer in use.

A 2003 law change created a new utility aid distribution formula where aid payments for newly-constructed production plants (those that began operating after 2003) are based on the plant's generating capacity. Aid payments for all other aidable utility property continue to be based on the property's current net book value, except the aidable value in each municipality and county cannot be lower than the net book value in 1990, provided that property is still in service. Effective in 2009, Act 20 has modified the aid payment for production plants that began operating before 2004 by changing the aid to the greater of the payment based on the plant's current net book value or its generating capacity under the 2003 law change. Payments for substations and general structures will continue to be based on the property's net book value. In addition, Act 20 repealed the 1990 hold-harmless guarantee. The Act 20 changes will reduce payments to four municipalities that contain production plants where payments have been calculated using the 1990 values. The proposed hold-harmless will offset those reductions by increasing payments by an estimated $139,110 to the four municipalities:

| | |
|---|---|
| City of Menomonie (Dunn County) | $413 |
| Town of Anson (Chippewa County) | 99,317 |
| Town of Wilson (Sheboygan County) | 13,132 |
| Village of Rothschild (Marathon County) | 26,248 |

No fiscal effect is reflected for the 2007-09 biennium because the provision will first effect payments in 2009 (2009-10). Therefore, the increased expenditures are delayed until the first year of the 2009-11 biennium.

[Act 226 Sections: 31, 97, and 98]

## 12. EQUALIZATION AID PAYMENT DELAY

**Governor:** No provision.

| Change to Current Law | |
|---|---|
| GPR | - $125,000,000 |

**Assembly/Senate/Conference Committee/Legislature:** Increase the amount of equalization aid paid on a delayed basis by $125 million, from $75 million to $200 million, beginning with payments made in 2008 for the 2007-08 school year. Also, change the date of the total $200 million delayed payment from the current law fourth Monday in July to the first Monday in July. Reduce the general school aids appropriation by $125 million in 2007-08 to reflect the delay.

Under current law, general school aids are paid on the following schedule: 15% in September, 25% in December, 25% in March, and 35% in June. The June payment is made on the third Monday. The payment of $75 million in aid is statutorily delayed to the fourth Monday in July and counted as a receipt in the previous year. The $75 million is deducted proportionately from the payments that would otherwise be made to districts in the other four months. Under the proposal, the additional $125 million delay would be taken from the June payment.

Create a mechanism to buy back the $200 million delayed payment into the current fiscal year. Modify the current law provision regarding treatment of additional general fund tax revenue realized by the state in a given fiscal year to specify that this additional revenue would be used to reduce the amount of the delayed payment. Under current law, 50% of this additional revenue would be transferred to the budget stabilization fund. This transfer would resume when the entire $200 million delayed payment has been bought back into the current year.

Create a second appropriation for the payment of equalization aid, which would be a sum sufficient equal to the amount of the reduction to the delayed payment in the current year.

Require DPI, for the purposes of determining the maximum per pupil payment under the Milwaukee parental choice program in 2007-08 and 2008-09 and in making the final general school aids calculation for 2007-08, to consider the amount of general school aid appropriated for 2007-08 as if the proposed decrease had not occurred.

**Veto by Governor [Item 1]:** Delete provision.

| Change to Legislature | |
|---|---|
| GPR | $125,000,000 |

[Act 226 Section: 4]

[Act 226 Vetoed Sections: 1, 3, 4 (as it relates to reductions in school aid), 5, 6, 7, 22, 104, 107 thru 110, 9137(1), 9237(1), and 9437(1)]

## 13. FOUR-YEAR-OLD KINDERGARTEN PHASE-IN

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Specify that, if a school board establishes a four-year-old kindergarten (K4) program, the program must be available to all eligible pupils. Provide that a school board that is operating a K4 program in the 2007-08 school year that did not comply with this requirement would need to be in compliance by the beginning of the 2013-14 school year. Specify that a K4 pupil enrolled in such a program would be included in the definition of membership for revenue limit and general school aid purposes.

Under current law, school districts may establish a K4 program, and pupils enrolled in the program are counted as 0.5 or 0.6 pupil for revenue limits and general school aids. In January of 2008, the State Superintendent sent a letter to school district administrators on K4 program requirements. In the letter, she indicated that, if a district does not make a K4 program available to all four-year-old students, the district would not be able to count any K4 pupils in its pupil membership counts, effective with the 2008-09 school year. The State Superintendent indicated that this policy was based on provisions in the Wisconsin Constitution under which "schools shall be free and without charge for tuition to all children between the ages of 4 and 20 years." This provision would put into statute that any K-4 program must be available districtwide, but would create statutory language allowing for a five-year phase-in for existing K4 programs.

[Act 226 Sections: 102, 103, 105, and 106]

## 14. PUBLIC LIBRARY SYSTEM AID FROM THE UNIVERSAL SERVICE FUND

| Change to Current Law | |
|---|---|
| SEG-REV | $11,297,400 |
| GPR | - $11,297,400 |
| SEG | 11,297,400 |
| Net | $0 |

**Governor:** Delete $11,297,400 GPR and provide $11,297,400 SEG from the universal service fund (USF) in 2008-09 for public library system aid. Public library system aid under 2007 Act 20 totals $16,138,000 ($2,097,400 GPR and $14,040,600 SEG) in 2007-08 and $16,783,500 ($11,297,400 GPR and $5,486,100 SEG) in 2008-09. The universal service fund receives its funding through assessments on annual gross operating revenues from intrastate telecommunications providers. The effect of the Governor's recommendation would be to replace all general fund supported library aids with funds from the USF in 2008-09. The amounts that the Public Service Commission (PSC) would assess telecommunications providers related to the USF would increase by $11,297,400 (from a total of $32,038,400 to $43,335,800) in 2008-09 under this recommendation.

**Senate:** Include the Governor's provision. In addition, require the PSC to determine the difference between the total contributions to the USF for library aid and $5,486,100 (this calculation equals $11,297,400 in 2008-09) and prohibit telecommunications utilities from recovering any assessment resulting from that calculation from their customers or by adjusting their local exchange rates.

| Change to Current Law | |
|---|---|
| SEG-REV | $11,297,400 |
| GPR | - $11,297,400 |
| SEG | 11,297,400 |
| Net | $0 |

**Assembly/Conference Committee/Legislature:** No provision.

## 15. BUDGET STABILIZATION FUND TRANSFER

**Governor:** Authorize the Secretary of the Department of Administration (DOA) to transfer moneys from the budget stabilization fund to the general fund during either year of the 2007-09 biennium, if the projected gross balance in the general fund is less than $65 million in that year. The administration indicates that $9 million in 2007-08 and $12.7 million in 2008-09 would be transferred to the general fund under this provision.

| Change to Current Law | |
|---|---|
| GPR-REV | $21,700,000 |

**Assembly/Senate:** Transfer $55 million of the amount in the budget stabilization fund (currently at $57.5 million) to the general fund 2007-08.

| Change to Current Law | |
|---|---|
| GPR-REV | $55,000,000 |

**Conference Committee/Legislature:** Transfer $57 million in the budget stabilization fund to the general fund.

| Change to Current Law | |
|---|---|
| GPR-REV | $57,000,000 |

[Act 226 Sections: 9155(1) and 9255(1)]

## 16. STATUTORY BALANCE

**Governor:** No provision.

**Assembly:** Reduce the required statutory balance from $65 million to $20 million for 2007-09.

| Change to Current Law | |
|---|---|
| Req. Statutory Balance | - $45,000,000 |

**Senate:** Reduce the required statutory balance from $65 million to $55 million for 2007-09.

| Change to Current Law | |
|---|---|
| Req. Statutory Balance | - $10,000,000 |

**Conference Committee/Legislature:** Reduce the required statutory balance from $65 million to $25 million for 2007-09.

| Change to Current Law | |
|---|---|
| Req. Statutory Balance | - $40,000,000 |

**Veto by Governor [Item 5]:** Delete provision.

[Act 226 Vetoed Sections: 19 and 20]

| Change to Legislature | |
|---|---|
| Req. Statutory Balance | $40,000,000 |

## 17. LIMIT ON INTERFUND CASHFLOW BORROWING

**Governor/Senate:** Increase the limit on interfund borrowing to support the general fund's cashflow from 8% of GPR appropriations in that fiscal year to, instead, be 13% of GPR appropriations for that year. Specify that this increase would no longer apply after June 30, 2009.

The state uses the state investment fund as an investment pool for portions of retirement trust assets and cash balances of the state's various funds. In addition, local governments can elect to invest their cash balances in the fund. The state investment fund, which is managed by the State of Wisconsin Investment Board, had approximately $7.1 billion in assets during February, 2008.

The Secretary of DOA is authorized to temporarily reallocate to the general fund an amount equal to 5% of total GPR appropriations in order to support the general fund's cashflow (approximately $689 million in 2007-08 and $709 million in 2008-09). The bill would increase this 5% limit to be 10% in the 2007-09 biennium, which would allow additional temporary reallocations in 2007-09. Under current law, the Secretary may permit an additional 3% to be used for temporary reallocations to the general fund for a period not to exceed 30 days (approximately $413 million in 2007-08 and $425 million in 2008-09). Reallocations of the additional 3% may not be made for consecutive periods. In total, under current law, 8% of GPR appropriations ($1,102 million in 2007-08 and $1,134 million in 2008-09) may be allocated to the general fund on a temporary basis. Under the Senate's version of the bill, these aggregate limits would be $1,768 million in 2007-08 and $1,830 million in 2008-09. No limit applies to temporary reallocations from the budget stabilization fund to the general fund. The following table compares the limits under the proposal with current law.

**Limits on Temporary Reallocations to Support the General Fund's Cashflow**
**($ in Millions)**

| | Current Law | | | Senate Proposal | |
|---|---|---|---|---|---|
| Limit | 2007-08 | 2008-09 | Limit | 2007-08 | 2008-09 |
| 5% | $689 | $709 | 10% | $1,360 | $1,408 |
| 3% (30-day limit) | 413 | 425 | 3% (30-day limit) | 408 | 422 |
| Total | $1,102 | $1,134 | Total | $1,768 | $1,830 |

For funds other than the general fund, up to $400 million can be reallocated between the general fund, certain segregated funds, and the local government investment pool.

Funds that borrow money through temporary reallocations are charged interest at the earnings rate of the state investment fund. No interest is charged to the general fund if it borrows from the budget stabilization fund. In no case can moneys be borrowed from retirement trust assets or from several specific segregated funds. DOA estimates that the state investment fund had $1.9 billion of moneys available for temporary reallocations in January, 2008.

In a report to the Co-Chairs of the Joint Committee on Finance dated March 17, 2008, DOA indicated that the general fund could have a worst day cash balance of -$947 million in June, 2008. Although this was a preliminary cash forecast, it is within $155 million of the current statutory limit of $1,102 million.

The state also can issue operating notes to support the general fund's cashflow. The state issued $600 million of such notes in 2007-08, which will be repaid by the end of the fiscal year. These notes allow the state to borrow externally at tax exempt rates to support its cashflow. However, because operating notes have to be repaid in the same fiscal year of issuance, they have not been used to address a cashflow problem in June.

**Assembly/Conference Committee/Legislature:** No provision.

## 18. THRESHOLD FOR BUDGET ADJUSTMENT BILL

**Governor:** Increase the current threshold above which the Governor is required to submit a budget adjustment bill from a shortfall of 0.5% of GPR appropriations to a shortfall of 2.0% of GPR appropriations. Sunset this modification on June 30, 2009.

**Assembly/Senate/Conference Committee/Legislature:** No provision.

## 19. MODIFY THE STRUCTURAL BALANCE REQUIREMENT

**Governor:** Modify the requirement for a structural balance so that the calculation of the structural balance would include moneys held in the budget stabilization fund during the 2007-09 biennium.

**Assembly/Senate/Conference Committee/Legislature:** No provision.

## 20. TOBACCO SECURITIZATION

| Change to Current Law | |
|---|---|
| SEG-REV | $30,000,000 |
| GPR | - $30,000,000 |

**Governor:** Increase the transfer from the permanent endowment fund to the medical assistance (MA) trust fund by $15 million annually (from $50 million annually under Act 20 to $65 million annually) associated with additional tobacco bond proceeds from a tobacco securitization transaction to be carried out by the Badger Tobacco Asset Corporation (BTASC).

Reduce funding for MA and BadgerCare Plus benefits by $15 million GPR annually. (Although the bill would not increase MA benefits funding by $15 million SEG in each year from the MA trust fund to permit DHFS to expend these funds, the administration indicates that this change would be needed to meet the Governor's intent.)

Under this proposal, $15 million in additional annual revenues to the permanent endowment fund would be generated by BTASC carrying out another tobacco securitization transaction, which would be different than the securitization transaction envisioned during legislative deliberations on 2007 Act 20. Under Act 20, $50 million annually is to be transferred from the permanent endowment fund to the MA trust fund associated with a securitization transaction that DOA identified at that time.

Under 2001 Act 16 (the 2001-03 budget), the DOA Secretary was authorized to securitize the state's rights to its tobacco settlement payments. Using this authority, the DOA Secretary assigned the rights to the state's tobacco settlements to BTASC on April 18, 2002. BTASC, after receiving the rights to the state's tobacco settlement payments, used the newly-acquired revenue stream to back the issuance of $1.59 billion in revenue bonds. Under federal tax law, these bonds may only be refinanced once. In return for the rights to the state's tobacco settlement payment revenues, BTASC provided the state with the net proceeds from those bonds. The securitization transaction resulted in $1.275 billion in net bond proceeds being available to the state.

Under the 2002 securitization transaction, the state assigned the rights to the next 30 years of its tobacco settlement payments to BTASC. However, as indicated in the offering circular on the bonds, fewer years of the state's settlement payments are expected to be needed to retire those bonds. The repayment requirements associated with most of the bonds that were issued require that any excess, annual tobacco settlement revenues, after all the scheduled, annual debt service payments are made, must be used to prepay the outstanding principal on the BTASC bonds. Therefore, according to the offering circular, using a conservative, independent forecast of the annual tobacco settlement revenues to be received by BTASC, it is projected that all of BTASC's outstanding tobacco bonds will be paid off by 2018. Therefore, beginning during 2018 tobacco settlement revenues currently assigned to BTASC, will again flow to the state. In 2019, the state expects to regain access to the full annual amount of tobacco settlement revenues.

**Assembly:** No provision.

| Change to Current Law | |
|---|---|
| SEG-REV | $36,000,000 |
| GPR | - $36,000,000 |
| SEG | 36,000,000 |
| Total | $0 |

**Senate:** Modify the Governor's proposal by: (a) increasing by $3 million per year (from $15 million to $18 million), the additional funding that would be transferred from the permanent endowment fund to the MA trust fund to support MA and BadgerCare Plus benefits costs, so that a total of $68 million would be transferred annually, rather than $50 million annually, as provided under current law; (b) reducing GPR funding for MA and BadgerCare benefits costs by $18 million GPR annually, rather than $15 million GPR annually, as proposed by the Governor; and (c) increasing SEG funding from the MA trust fund by $18 million SEG annually to support MA benefits in the 2007-09 biennium to replace GPR funding that would be deleted under this proposal.

The proposed securitization transaction is similar to the securitization transaction proposed under the Governor's provision. According to information provided by the Department of Administration, this second securitization transaction, which could be implemented under current law, would involve BTASC issuing $1.5 billion in new bonds to pay off their outstanding bonds. Under the proposal, BTASC would use its one opportunity to refinance the existing BTASC bonds by issuing the new bonds at rates similar to the rates currently being paid on the existing BTASC bonds. However, the repayment of the new BTASC bonds would be structured in a way that would significantly lower the annual amount of tobacco settlement revenues needed to retire the obligations compared to the old BTASC bonds. The lower annual debt service costs would primarily be the result of extending the expected repayment date on the bonds from 2018 to 2027. Based on cashflow projections prepared for the administration, extending the expected repayment schedule for the new bonds through 2027 would lower the required annual debt service amount needed to retire the bonds by approximately $68 million annually through 2020. This $68 million in annual tobacco settlement revenues would be deposited to the permanent endowment fund each year and then transferred under the bill to the MA trust fund to support MA BadgerCare Plus benefit costs.

| Change to Current Law | |
|---|---|
| SEG-REV | $209,000,000 |
| SEG | 209,000,000 |
| GPR | - 44,000,000 |
| GPR-Lapse | 165,000,000 |
| BR | $1,700,000,000 |

**Conference Committee/Legislature:** Increase the transfer from the permanent endowment fund to the medical assistance (MA) trust fund by $209 million in the biennium (from $50 million annually under 2007 Act 20 to $309 million in 2008-09) associated with a second tobacco securitization transaction to be carried out by the Department of Administration (DOA). Specify that the current law provision that requires $50 million annually associated with a second tobacco securitization transaction to be transferred from the permanent endowment fund to the MA trust fund would begin in 2009-10, rather than 2007-08. The remainder of the repurchased tobacco settlement revenues would be transferred each year to the general fund to be used to make annual debt service payments on the appropriation bonds issued to carry out this second securitization transaction.

Provide $165 million GPR in 2008-09 as a place holder to establish the base level of debt service to be paid on the appropriation bonds in 2009-10, as required when issuing appropriation obligations. Because little or no debt service will be paid in 2008-09, increase estimated GPR-Lapses by $165 million.

Reduce funding for MA and BadgerCare Plus benefits by $209 million GPR in 2008-09 to reflect the availability of the additional MA trust fund revenues to support MA and BadgerCare Plus benefits costs in the 2007-09 biennium. Make a corresponding increase in the MA and BadgerCare Plus benefits segregated appropriation from the MA trust fund to permit DHFS to expend the funds transferred to the MA trust fund associated with this securitization transaction.

Authorize DOA to issue up to $1.7 billion in appropriation obligation bonds of the state before July 1, 2009, for the purpose of purchasing any of the tobacco settlement revenues that had been sold by the DOA Secretary under current law, excluding amounts representing original issue discount, unless a higher amount is required to defease any outstanding indebtedness secured by tobacco settlement revenues and to release those revenues to the state free and clear. Specify that this limit of $1.7 billion in bonds would not apply to: (a) certain obligations that have been defeased; and (b) obligations issued to pay issuance or administrative expenses, to make deposits to reserve funds, to pay accrued interest, to pay the costs of credit enhancement, and to make payments on ancillary agreements. Sunset the authority of the DOA Secretary to sell tobacco settlement revenues on July 1, 2009. Specify that the Legislature finds and determines that the purchase of such tobacco settlement revenues from the net proceeds of any appropriation obligation bonds would be appropriate and in the public interest and would be serve a public purpose. Create an appropriation for the receipt of all moneys received from the sale of appropriation obligations, and any moneys earned on such moneys or any moneys held, issued for the purpose of purchasing any of tobacco settlement revenues sold by the DOA Secretary.

Specify that recognizing its moral obligation to do so, the Legislature expresses its expectation and aspiration that it would make timely appropriations from moneys in the general fund that are sufficient to: (a) pay principal and interest due in any year with respect to any appropriation obligations issued to purchase tobacco settlement revenues; (b) make payments of the state under agreements and ancillary arrangements associated with these obligations; (c) make deposits to required reserve funds; and (d) to pay related issuance and administrative expenses. Create an annual GPR debt service appropriation from which these payments would be made.

Establish statutory references specific to DOA's existing appropriation obligation authority for refinancing the state's unfunded liabilities under the Wisconsin Retirement System to differentiate this appropriation obligation authority from the proposed tobacco settlement revenue appropriation obligation authority. At the time the state established the appropriation obligation authority needed to refinance its unfunded pension and accumulated sick leave conversion liabilities, DOA was also authorized to issue excise tax revenue obligation bonds for that same purpose. Because DOA used the appropriation obligation authority to refinance these liabilities, the excise tax revenue obligation authority is no longer needed. The bill would delete this excise tax revenue obligation bond authority.

**Veto by Governor [Item 2]:** The Governor's partial veto deletes the provision that specifies that the $1.7 billion limit on appropriation obligation bonds issued to purchase tobacco settlement revenues sold by the DOA Secretary would not apply to certain appropriation obligation bonds that have been defeased. The Governor's partial veto also deletes the provision that specifically allows for appropriation obligation bonds that are issued to purchase tobacco settlement revenues to be used for paying issuance or administrative expenses, making deposits to reserve funds, paying accrued interest, paying the costs of credit enhancement, and making payments on ancillary agreements. Under the partial veto, appropriation obligations could be issued for these purposes under a more general provision that is being partially vetoed back to current law. Because the partial veto deletes the authority of DOA to issue appropriation obligations for these specific purposes, several cross references to the specific authority are also deleted by veto.

The Governor's partial veto would also delete the reference to fiscal year 2008-09 from the requirement that $309 million be transferred from the permanent endowment fund to the medical assistance trust fund. Instead, under the partial veto, the funds could be transferred any time before July 1, 2009. The partial veto also deletes the provision that specifies that the $309 million transfer is to occur only if appropriation obligation bonds are issued before July 1, 2009 to purchase the state's tobacco settlement revenues previously sold by the DOA Secretary.

[Act 226 Sections: 2, 8 thru 16, 18, 21, 23 thru 30, 35 thru 37, 9221(1)&(2), and 9255(2)]

[Act 226 Vetoed Sections: 14, 15, 17, 23 thru 26, and 9255(2)]

**Background on the Securitization Transaction**

*2002 Securitization Transaction.* Under 2001 Act 16 (the 2001-03 budget), the Secretary of DOA was authorized to securitize the state's rights to its tobacco settlement payments. Using this authority, the DOA Secretary assigned the rights to the state's tobacco settlements to the Badger Tobacco Asset Corporation (BTASC) on April 18, 2002. BTASC, after receiving the rights to the state's tobacco settlement payments, used the newly-acquired revenue stream to back the issuance of $1.59 billion in revenue bonds. Under federal tax law, these bonds may only be refinanced once. In return for the rights to the state's tobacco settlement payment revenues, BTASC provided the state with the net proceeds from those bonds. The securitization transaction resulted in $1.275 billion in net bond proceeds being available to the state.

Under the 2002 securitization transaction, the state assigned the rights to 30 years of its tobacco settlement payments to BTASC, so that these revenues are legally pledged through 2032. However, as indicated in the offering circular on the bonds, fewer years of the state's settlement payments are expected to be needed to retire those bonds. The repayment requirements associated with most of the bonds that were issued require that any excess, annual tobacco settlement revenues, after all the scheduled, annual debt service payments are made, must be used to prepay the outstanding principal on the BTASC bonds. Despite this requirement, the BTASC would not be considered in default on the bonds until the 30-year repayment schedule is not met. Due to the prepayment, and according to the offering circular, using a conservative, independent forecast of the annual tobacco settlement revenues to be received by BTASC, it is projected that all of BTASC's outstanding tobacco bonds will be paid off by 2018. Therefore, beginning during 2018, tobacco settlement revenues currently assigned to BTASC will again flow to the state. In 2019, the state expects to regain access to the full annual amount of tobacco settlement revenues.

*2007 Act 20 Securitization Transaction.* Under 2007 Act 20, a second securitization transaction was proposed by DOA, using the current law authority provided to BTASC. The second securitization transaction considered at that time would have involved BTASC refinancing its existing bonds and restructuring the repayment of those bonds to generate $50 million annually. The $50 million annually would have been deposited to the permanent endowment fund and, under Act 20, transferred each year to the medical assistance trust fund.

As part of the Governor's 2007-09 budget adjustment proposal, DOA indicated that $15 million in additional annual revenues to the permanent endowment fund would be generated by BTASC carrying out a second tobacco securitization transaction. This transaction would be different than the securitization transaction proposed during legislative deliberations on 2007 Act 20. This second securitization transaction, which could be implemented under current law, would involve BTASC issuing $1.5 billion in new bonds to pay off their outstanding bonds. The repayment of the new BTASC bonds would be structured in a way that would lower the amount of tobacco settlement revenues needed to retire the obligations by $68 million annually compared to the existing BTASC bonds. The lower annual debt service costs would primarily be the result of extending the expected repayment date on the bonds from 2018 to 2027.

*2007 Act 226 Securitization Transaction.* Under 2007 Act 226, the state, rather than BTASC, would issue up to $1.7 billion in appropriation obligation bonds to refund the outstanding BTASC bonds and fund an upfront deposit of $309 million in 2008-09 to the MA trust fund. Appropriation obligations are not considered public debt of the state, but rather are backed by a pledge of the state to appropriate funds in an amount sufficient to meet the annual debt service payment on the bonds. Under this proposal, the debt service on the appropriation obligations would be repaid from a general fund appropriation through 2028-29. These costs to the general fund would be offset by the annual deposit of most of the repurchased tobacco settlement revenues to the general fund during that same period.

The state would expect to pay a lower interest rate on the appropriation obligation bonds compared to the existing BTASC revenue bonds, which would help lower the required annual interest costs associated with the bonds. In addition, the expected final repayment date on the bonds issued under the transaction would be extended from the current repayment date of 2018 to 2029, which would significantly lower the annual debt service payment needed to retire the bonds. The final maturity of the bonds could be extended from 2032 under the existing securitization transaction, to 2037, the projected date of rated final maturity of the state issued appropriation obligation bonds.

By extending the expected final repayment date by twelve years, the required debt service payment on the bonds issued under this securitization proposal could be reduced by $50 million annually beginning in 2009-10. In addition, as part of the transaction, the state would issue sufficient bonds to generate additional revenues in 2008-09. As a result, the transaction could also allow the state to receive a one-time amount $309 million in 2008-09 ($209 million in additional funds compared to Act 20) for deposit in the permanent endowment fund, which would then be transferred to the medical assistance trust fund.

The following table lists the expected tobacco settlement revenues to be received by the state through 2029-30 under the existing securitization transaction and under the proposed transaction.

**Estimated Tobacco Settlement Revenues Available to the State**
**Under the Existing Securitization Transaction and Under the Proposed Transaction**
**($ in Millions)**

| Fiscal Year | Estimated GPR Revenues Under Existing Securitization | An Illustration of the Structure of Net Revenues Under the Proposed Transaction: MA Trust Fund | General Fund Net of Debt Service | Total |
|---|---|---|---|---|
| 2008-09 | $0 | $309 | $0 | $309 |
| 2009-10 | 0 | 50 | 0 | 50 |
| 2010-11 | 0 | 50 | 0 | 50 |
| 2011-12 | 0 | 50 | 0 | 50 |
| 2012-13 | 0 | 50 | 0 | 50 |
| 2013-14 | 0 | 50 | 0 | 50 |
| 2014-15 | 0 | 50 | 0 | 50 |
| 2015-16 | 0 | 50 | 0 | 50 |
| 2016-17 | 0 | 50 | 0 | 50 |
| 2017-18 | 115 | 50 | 0 | 50 |
| 2018-19 | 179 | 50 | 0 | 50 |
| 2019-20 | 181 | 50 | 0 | 50 |
| 2020-21 | 183 | 50 | 0 | 50 |
| 2021-22 | 185 | 50 | 0 | 50 |
| 2022-23 | 188 | 50 | 0 | 50 |
| 2023-24 | 190 | 50 | 0 | 50 |
| 2024-25 | 192 | 50 | 0 | 50 |
| 2025-26 | 195 | 50 | 0 | 50 |
| 2026-27 | 197 | 50 | 0 | 50 |
| 2027-28 | 200 | 50 | 0 | 50 |
| 2028-29 | 203 | 50 | 111 | 161 |
| 2029-30 | 206 | 50 | 156 | 206 |

As indicated in the table, this tobacco securitization proposal involves restructuring the timing of future cash flows to the state. The medical assistance trust fund would receive $309 million in 2008-09, and $50 million in tobacco settlement revenues annually from 2009-10 through 2029-30 through transfers from the permanent endowment fund. In exchange, the state would effectively forgo its expected annual tobacco settlement payments ranging from $115 million to $200 million from 2017-18 through 2027-28, which would provide revenues to the general fund needed to pay debt service on the appropriation obligation bonds.

Under the proposed transaction, the state would receive $1,626 million from 2008-09 through 2029-30, but would effectively forgo $2,414 million over the same period, resulting in a net reduction of $788 million. It is also useful to compare the two cashflow streams using a net present value calculation. Using an annual discount rate of 5.23%, which approximates the projected interest rate on the bonds issued under this alternative transaction, the revenues under the transaction from 2008-09 through 2029-30 would have an estimated net present value of $980 million. In comparison, the revenues under current law from 2008-09 through 2029-30 would have an estimated net present value of $1,068 million. Based on this comparison, the net present value of the revenues that would be received by the state under this alternative transaction would be an estimated $88 million less than under current law.

It should be noted that the information included in the table is based on the market conditions that existed at the time an analysis was conducted for the administration. Because the current financial markets are volatile, the actual cashflows and costs of financing could vary significantly from those used in the analysis of these transactions.

In addition, under the existing tobacco securitization transaction, the state, from a legal standpoint, has no legal liability associated with the BTASC bonds in the event the tobacco settlement revenues are not sufficient to meet the debt service payments on the bonds. However, due to the close association of the state with BTASC, it may be difficult from a bond market perspective for the state to allow BTASC to default on the bonds. From a practical standpoint, tobacco settlement revenues would have to decline significantly before BTASC would be in default on its tobacco bonds. BTASC would only be considered in default on the tobacco bonds if it could not make the annual debt service payments that were based on the 30-year repayment schedule, not under the schedule for the projected pre-payment date of 2018. It is unlikely that annual tobacco settlement revenues would experience such a significant reduction that BTASC would default on the 30-year repayment schedule, which requires significantly lower annual debt service payments.

Under the alternative securitization transaction identified earlier, the state, by issuing appropriation obligation bonds, would fully reacquire the risk associated with any potential decline in future tobacco settlement revenues. As a result, if the tobacco settlement revenues would decline to a level in any year that is below the amounts necessary to make the annual principal and interest payments on the appropriation obligations, the state would have to appropriate general fund revenues in those years to make up that difference.

## 21. HOSPITAL ASSESSMENT, RATE INCREASE, AND MA BENEFITS FUNDING CHANGE

| Change to Current Law | |
|---|---|
| SEG-REV | $416,259,300 |
| PR-REV | - 1,500,000 |
| | |
| GPR | - $122,500,000 |
| FED | 408,339,200 |
| PR | - 1,500,000 |
| SEG | 416,259,300 |
| Total | $700,598,500 |

**Governor:** Provide $338,381,100 (-$60,000,000 GPR, $194,848,300 FED, and $203,532,800 SEG) in 2007-08 and $362,217,400 (-$62,500,000 GPR, $213,490,900 FED, -$1,500,000 PR and $212,726,500 SEG in 2008-09) to reflect the net fiscal effect of: (a) creating an assessment on hospitals' gross patient revenue; (b) allocating a portion of the SEG revenue from the assessment to support the state's share of the costs of increasing reimbursement for inpatient and outpatient services hospitals provide to medical assistance (MA) and BadgerCare Plus recipients; (c) allocating the balance of the SEG revenue from the assessment to replace GPR funds currently budgeted to support MA and BadgerCare Plus benefits in the 2007-09 biennium; and (d) increasing GPR-funded reimbursement to rural hospitals and psychiatric hospitals. Authorize the Department of Health and Family Services (DHFS) to assess hospitals up to $203,532,800 SEG in 2007-08 and $212,726,500 SEG in 2008-09 for these purposes. Estimate a reduction of revenue from the current hospital assessment by $1,500,000 PR in 2008-09.

*Assessment.* DHFS would assess all hospitals, other than critical access hospitals (CAHs) and institutions for mental diseases (IMDs), that conduct business in the state, an annual amount, based on each hospital's gross patient revenue. Each hospital would be required to pay the total 2007-08 assessment by June 1, 2008, and, for 2008-09, hospitals would make quarterly payments by September 1, 2008, December 1, 2008, March 1, 2009, and June 1, 2009. All revenue from the assessment would be deposited to a segregated fund, the hospital assessment fund, which would be created in the bill.

At the discretion of DHFS, a hospital that is unable to make a timely payment by the statutory dates could be allowed to make a delayed payment. A determination by DHFS that a hospital may not make a delayed payment would be final and would not be subject to an administrative review under Chapter 227 of the statutes.

The amount of each hospital's assessment would be based on the information that is currently provided to DHFS under Chapter 153 of the statutes, or would be based on any other source that is approved in the MA state plan.

DHFS would be required to verify the amount of each hospital's gross patient revenue and determine the amount of the assessment owed by each hospital based on a uniform rate that is applicable to total gross patient revenue that DHFS estimates will yield the amounts that would be budgeted for increases in hospital reimbursement under the new appropriation and to replace GPR funding currently budgeted for MA and BadgerCare Plus benefits costs.

DHFS would levy, enforce, and collect the assessments and develop and distribute forms necessary for these purposes. If DHFS determined that any portion of the revenue needed to provide MA payment increases for inpatient and outpatient hospital services as fee for service or through health maintenance organizations (HMOs) is not eligible for federal MA matching funds, DHFS would be required to refund the amount of the revenue to hospitals in proportion to each hospital's payment of the assessment.

*Repeal Current Hospital Assessment.* The bill would repeal the current hospital assessment administered by DHFS, the appropriation supported by the assessment, and all related statutory references to the assessment. Currently, DHFS is required to annually assess hospitals a total of $1.5 million. Revenue from the assessment is credited to a program revenue (PR) appropriation that supports MA and BadgerCare Plus benefits costs. However, DHFS has already collected and expended this revenue from hospitals in 2007-08. Consequently, these provisions would first affect revenue and expenditures in 2008-09, although this is not specified in the bill. A reduction of $1,500,000 in state-funded MA benefits would reduce estimated federal matching funds by approximately $2,153,200 FED in 2008-09.

*Use of the Assessment Revenues.* DHFS would be authorized to assess hospitals a total of $203,532,800 in 2007-08 and $212,726,500 in 2008-09 to: (a) fund the state's share of the costs to increase reimbursement to hospitals for inpatient and outpatient services they provide to MA and BadgerCare Plus recipients ($145,032,800 SEG in 2007-08 and $147,726,500 SEG in 2008-09); and (b) increase funding for MA and BadgerCare Plus benefits by $58,500,000 SEG in 2007-08 and $65,000,000 SEG in 2008-09 and reduce GPR funding by a corresponding amount. The amounts identified under (b) would be initially deposited to the hospital assessment fund, but transferred to the MA trust fund for this purpose.

Funding for hospital rate increases would be provided under a biennial SEG appropriation that would be created in the bill. The appropriation would fund: (a) increases in inpatient and outpatient hospital reimbursement provided on a fee-for-service basis; and (b) increases in capitation payments to HMOs, which pay hospitals for services their MA and BadgerCare Plus enrollees receive. The Joint Committee on Finance would be prohibited from transferring moneys from any of these three appropriations to other appropriations under its current authority under s. 13.101 of the statutes.

*Rate Adjustment for Rural Hospitals.* The bill would provide $3,044,300 ($1,250,000 GPR and $1,794,300 FED) in 2008-09 to increase reimbursement for rural hospitals. Under the current MA state plan for inpatient hospital services, certain rural hospitals qualify for an upward adjustment to their rates if they meet certain criteria. The administration's intent is to both increase the number of rural hospitals that would qualify for the adjustment, and increase the amount of the adjustment.

*Rate Adjustment for Institutions for Mental Diseases (IMDs).* The bill would provide $3,044,300 ($1,250,000 GPR and $1,794,300 FED) in 2008-09 to increase reimbursement for institutions for mental diseases, which are defined under federal law as facilities established and maintained primarily for the care and treatment of individuals with mental diseases. These facilities would be exempt from the hospital assessment.

*Statutory Change Relating to the Rural Hospital Adjustment.* Beginning in 2007-08, the bill would increase, from $2,256,000 to $5,256,000 (all funds), the maximum amount DHFS could provide annually to support supplemental funds (in the form of adjustments to payment rates) to rural hospitals that, as determined by DHFS, have a high utilization of inpatient services by patients whose care is provided from governmental sources. In addition, the bill would delete references to CAHs as hospitals that are eligible for these supplemental payments. (The MA program currently reimburses hospitals that are certified as CAHs for their reasonable costs for both inpatient and outpatient services. Consequently, these hospitals do not currently receive supplemental rural hospital payments.)

*HMO Payments to Hospitals.* The bill would direct DHFS to develop a methodology for calculating rate increases for inpatient and outpatient hospital services in connection with the hospital assessment. The methodology would incorporate encounter data provided by HMOs and information that DHFS uses to calculate the capitated rates that DHFS pays HMOs for providing services to MA recipients. DHFS would be required to publicly disclose the methodology, and review the methodology every 12 months.

DHFS would be directed to require HMOs to do all of the following, as a term of the contracts DHFS makes with the HMOs:

1. Make monthly prospective payments, calculated using the methodology described above, to hospitals that serve MA recipients who are enrolled in the HMO.

2. Calculate the amounts that result from applying the rate increases that are derived using the methodology described above, for services for MA recipients for which hospitals submit claims to the HMO;

3. Within 90 days after the end of each six-month period, compare the amounts that the HMO paid under (1) for the six-month period with the amounts calculated under (2) for services provided during the same period and, if the amount under (2) exceeds the amount of the payments under (1), pay hospitals the difference within 90 days.

If the total payments that a HMO made to the hospital under (1) for a six-month period exceed the amount calculated under (2) for services provided during that same period, hospitals would be required to pay the HMO the difference within 90 days after the comparison is completed.

If DHFS determines that an HMO has not complied with payment condition as described above, DHFS would be directed to require the HMO to comply with the condition within 15 days after DHFS' determination. DHFS could terminate a contract with an HMO for failure to comply with the conditions described above. DHFS would be required to audit HMOs to determine whether they have complied with these conditions.

If an HMO and hospital cannot resolve the amount the HMO owes a hospital, or the amount a hospital owes an HMO, and either the HMO or the hospital, within six months after the end of the time period to which the disputed amounts relates, requests that DHFS determine the amount owed, DHFS would be required to determine the amount within 90 days after the request is made. The HMO or hospital would be, upon request, entitled to a contested case hearing under Chapter 227 on the DHFS determination.

*Report to the Joint Committee on Finance.* By December 31, 2008, and by December 31, 2009, DHFS would be required to report to the Joint Committee on Finance all of the following information for the previous state fiscal year: (a) the total amount of assessments collected; (b) the total amount of assessments collected from each hospital; (c) the total amounts DHFS determines were paid to HMOs for increased MA payments to hospitals under the provisions of the bill; (d) the total amount of payments made to each hospital by HMOs; (e) the total amount of MA payments made to each hospital and the portion of the MA capitated payments made to HMOs for inpatient and outpatient hospital services from GPR appropriations; (f) the total amounts, including the amounts specified under (c), that DHFS determines were paid to HMOs for MA payments to hospitals; and (g) the results of any audits conducted by DHFS regarding payments by HMOs to hospitals, and any actions taken by DHFS as a result of these audits.

*Supplemental Funding for Hospitals Participating in the Relief Block Grant Program.* The bill would modify a provision in current law that requires DHFS to provide supplemental payments to hospitals that enter into a contract to provide health care services funded under the relief block grant program. Under the bill, DHFS would be permitted, but not required, to provide supplemental payments for this purpose.

*Effective Date and Sunset Provisions.* All of the provisions would take effect on the bill's general effective date. However, the provisions that authorize DHFS to assess hospitals would not apply after December 31, 2009. Consequently, legislation would be required to continue the assessment in the 2009-11 biennium. Without this legislation, there would be insufficient funds to maintain the rate increases that would be provided to hospitals under the bill. Further, since the provision would replace $65 million of base GPR funds for MA and BadgerCare Plus benefits with SEG revenue from the assessment, the effect of sunsetting the new hospital assessment and repealing the current assessment would be to increase GPR funding commitments in the 2009-11 biennium by $66.5 million per year to offset the loss of hospital assessment revenue to support MA and BadgerCare Plus benefits costs.

*Fiscal Effect.* The bill would authorize DHFS to collect $203,532,800 in 2007-08 and $212,726,500 in 2008-09 in assessment revenue from hospitals. DHFS would use this revenue to: (a) fund the state's share of the costs to increase reimbursement to hospitals for inpatient and outpatient services they provide to MA and BadgerCare Plus recipients ($145,032,800 SEG in 2007-08 and $147,726,500 SEG in 2008-09; and (b) transfer $58,500,000 SEG in 2007-08 and $65,000,000 SEG from the hospital assessment fund to the MA trust fund to support MA and BadgerCare Plus benefits costs to replace base GPR funding for the program.

Because the bill would increase the state's share of MA payments to hospitals by $145,032,800 SEG in 2007-08 and $150,226,500 ($147,726,500 SEG and $2,500,000 GPR) in 2008-09, this funding would be matched with additional federal MA matching funds totaling $196,884,600 FED in 2007-08 (based on an estimated matching rate of 57.5825% in 2007-08) and $215,644,100 in 2008-09 (based on an estimated matching rate of 58.94% in 2008-09).

In 2007-08, hospitals would pay increased assessments totaling $203,532,800, but MA payments to hospitals would increase by an estimated $341,917,400, resulting in a net increase in revenues to hospitals of $138,384,600.

In 2008-09, hospitals would pay $212,726,500 under the new assessment, but would no longer pay $1,500,000 under the current assessment, for a net increase in assessments totaling $211,226,500. MA payments to hospitals would increase by an estimated $365,870,600, resulting in a net increase in revenue to hospitals of $154,644,100.

However, this net increase in funding available for hospitals would have distributional effects -- not all hospitals would receive more in increased MA reimbursement than they would pay in assessments.

The following tables summarize the funding and revenue changes relating to this proposal.

## Summary of Fiscal Effect of Hospital Assessment and Rate Increase Proposal

### State Fiscal Year 2007-08

| | MA Benefits (GPR) | Hospital Revenue (SEG) | Current Assessment (PR) | MA Matching Funds (FED) | Total (All Funds) |
|---|---|---|---|---|---|
| **Changes in Payments to Hospitals** | | | | | |
| General Hospital Rate Increase | $0 | $145,032,800 | $0 | $196,884,600 | $341,917,400 |
| Supplements for Rural Hospitals | 0 | 0 | 0 | 0 | 0 |
| Supplements for IMDs | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 0 | $145,032,800 | $0 | $196,884,600 | $341,917,400 |
| **MA Base Funding Changes** | | | | | |
| Transfer SEG Funding to MA Trust Fund | -$60,000,000 | $58,500,000 | $0 | -$2,036,300 | -$3,536,300 |
| **Total Fiscal Effect on State Budget** | -$60,000,000 | $203,532,800 | $0 | $194,848,300 | $338,381,100 |
| **Effect on Hospitals** | | | | | |
| Net Change in Hospital Assessments | | $203,532,800 | | | |
| Aggregate Rate Increase for Hospitals (All Funds) | | $341,917,400 | | | |
| Net (Aggregate) Gain for Hospitals | | $138,384,600 | | | |

### State Fiscal Year 2008-09

| | MA Benefits (GPR) | Hospital Revenue (SEG) | Current Assessment (PR) | MA Matching Funds (FED) | Total (All Funds) |
|---|---|---|---|---|---|
| **Changes in Payments to Hospitals** | | | | | |
| General Hospital Rate Increase | $0 | $147,726,500 | $0 | $212,055,500 | $359,782,000 |
| Supplements for Rural Hospitals | 1,250,000 | 0 | 0 | 1,794,300 | 3,044,300 |
| Supplements for IMDs | 1,250,000 | 0 | 0 | 1,794,300 | 3,044,300 |
| Subtotal | $2,500,000 | $147,726,500 | $0 | $215,644,100 | $365,870,600 |
| **MA Base Funding Changes** | | | | | |
| Transfer SEG Funding to MA Trust Fund | -$65,000,000 | $65,000,000 | $0 | $0 | $0 |
| Repeal Current PR Assessment | 0 | 0 | -1,500,000 | -2,153,200 | -3,653,200 |
| **Total Fiscal Effect on State Budget** | -$62,500,000 | $212,726,500 | -$1,500,000 | $213,490,900 | $362,217,400 |
| **Effect on Hospitals** | | | | | |
| Hospital Total Assessment (New Assessment) | | $212,726,500 | | | |
| Elimination of Current Assessment | | -1,500,000 | | | |
| Net Change in Hospital Assessments | | $211,226,500 | | | |
| Aggregate Rate Increase for Hospitals (All Funds) | | $365,870,600 | | | |
| Net (Aggregate) Gain for Hospitals | | $154,644,100 | | | |

**Senate:** Include the Governor's provision with the following modifications.

| Change to Current Law | |
|---|---|
| SEG-REV | $416,259,300 |
| PR-REV | - 1,500,000 |
| GPR | - $122,500,000 |
| FED | 408,339,200 |
| PR | - 1,500,000 |
| SEG | 416,259,300 |
| Total | $700,598,500 |

First, make the hospital assessment and the MA funding changes permanent, rather than effective for the 2007-09 biennium only. Consequently, base funding for the hospital rate increases would continue in the 2009-11 biennium, and $65 million from the assessment revenues would be budgeted annually to support other MA and BadgerCare Plus benefits costs to replace base GPR funding that would be deleted under the proposal. Modify provisions relating to the hospital assessment fund and the MA trust fund to reflect the annual transfer of revenues from the hospital assessment fund to the MA trust fund.

Second, modify the provision in the Governor's bill that would require DHFS to refund to hospitals all revenue it collects from the assessment to provide MA program payments and payment increases for inpatient and outpatient hospital services that is not eligible for federal financial participation. Under the Senate bill, if DHFS determines that any portion of the revenue needed to provide MA payment increases for inpatient and outpatient services as fee for service or through health maintenance organizations is not eligible for federal financial participation, DHFS would be required to refund to hospitals in proportion to each hospital's payment of the assessment: (a) the amount of hospital assessment revenue budgeted for the MA reimbursement increases that is ineligible for federal financial participation; and (b) after that amount is refunded, an additional amount that is 30.555 percent of the amount under (a). The effect of this modification is that if DHFS cannot fully expend the SEG amounts budgeted for hospital reimbursement increases, less revenue from the hospital assessment would be transferred to the MA trust fund to support base MA and BadgerCare Plus benefits costs.

**Assembly/Conference Committee/Legislature:** No provision.

## 22. MA BENEFITS FUNDING REDUCTION

**Governor/Assembly/Senate:** No provision.

| Change to Current Law | |
|---|---|
| GPR | - $10,000,000 |
| FED | - 14,354,600 |
| Total | - $24,354,600 |

**Conference Committee/Legislature:** Reduce funding for medical assistance (MA) benefits by $24,354,600 (-$10,000,000 GPR and -$14,354,600 FED) in 2008-09 to reflect savings the Department of Health and Family Services (renamed the Department of Health Services, effective July 1, 2008) would be expected to generate in the program.

[Act 226 Section: 9221(3f)]

## 23. TOBACCO USE CONTROL GRANTS

**Governor/Assembly/Senate:** No provision.

| Change to Current Law | |
|---|---|
| GPR | $250,000 |

**Conference Committee/Legislature:** Increase funding for tobacco use control grants by $250,000 in 2008-09. Current base funding for these grants is $15,000,000 annually.

[Act 226 Section: 9221(3t)]

## 24. TRAINING REQUIREMENTS RELATED TO SOLICITATION, NEGOTIATION, AND SALE OF LONG-TERM CARE INSURANCE

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Revise current law relating to the date by which individuals must complete an initial training program before they can solicit, negotiate, or sell long-term care insurance. Under current law, the Department of Health and Family Services and the Office of the Commissioner of Insurance must approve a training program for individuals who sell long-term care insurance policies in Wisconsin to ensure that those individuals understand the relation of long-term care insurance to the MA program and are able to explain to consumers the protections offered by long-term care insurance and how this type of insurance relates to private and public financing of long-term care. 2007 Act 20 included a provision that prohibited individuals from soliciting, negotiating, or selling long-term care insurance unless they completed the initial portion of that training program by January 1, 2009, and completed ongoing training every 24 months after completing that initial training. This bill would amend current law by prohibiting an individual from soliciting, negotiating, or selling long-term care insurance on or after January 1, 2009 unless they have completed the initial portion of that training program and complete ongoing training every 24 months after completing that initial training.

[Act 226 Section: 112]

## 25. "CUSTODY" OF PERSONS ON PROBATION, PAROLE, OR EXTENDED SUPERVISION RELATED TO ESCAPE

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Modify current law related to the crime of escape by defining "custody" to include actual custody or authorized physical control of persons on probation, parole or extended supervision by the Department of Corrections or under the control of a correctional officer. Provide that a person who is in the custody of a probation, parole or extended supervision agent or correctional officer, based on an allegation or finding that the person violated the rules or conditions of their probation, parole or extended supervision, is guilty of a Class H felony if they intentionally escape from custody. Further, provide that, if the custodian of the person who escaped is injured during the escape, the maximum term of imprisonment may be increased by not more than five years.

Under current law for the crime of escape, persons on probation, parole or extended supervision are excluded from the definition of "custody." As a result, if a person on probation, parole or extended supervision is detained by an agent and flees detention, the escape statute does not apply.

[Act 226 Sections: 113 thru 118]

## 26. PAYMENT OF PREMIUMS FOR HEALTH OR LONG-TERM CARE INSURANCE COVERAGE OF RETIRED PUBLIC SAFETY OFFICERS

**Governor/Assembly/Senate:** No provision.

| | Change to Current Law Funding | Positions |
|---|---|---|
| SEG | $307,100 | 3.20 |

**Conference Committee/Legislature:** Authorize the Department of Employee Trust Funds (ETF) to pay the premiums for any health care coverage or long-term care coverage for a Wisconsin Retirement System (WRS) annuitant who is a "public safety officer" from the individual's retirement annuity or deferred compensation account. Under current law, any WRS annuitant may have insurance premiums for health or long-term care coverage paid directly from his or her WRS annuity (but not from his or her deferred compensation account), if the coverage is offered under a program established by the Group Insurance Board (GIB). The bill would allow, for "public safety officer" annuitants only, the payment of premiums for plans not offered by the GIB from either an annuity or a deferred compensation account. Specify that these provisions would take effect on January 1, 2009.

Provide $307,100 SEG and 3.2 SEG positions (1.1 FTE permanent and 2.1 FTE two-year project positions) in 2008-09 for the implementation and operational costs of the provisions. The positions would be authorized upon enactment of the bill. Ongoing, annualized costs of the program after implementation are estimated to be $54,200.

Require the annuitant to elect to authorize these payments by providing written notice to ETF, as well as all necessary information to permit the department to make the payment in a timely manner. Require ETF to establish procedures to permit an annuitant who is a public safety officer to elect to have his or her premium paid as a deduction from his or her annuity. Provide that, if the annuitant receives an annuity that is not sufficient to cover premium payments, the annuitant must make premium payments directly to the insurer. The bill would also provide that the Deferred Compensation Board may require a deferred compensation plan, upon election by a participant who is a public safety officer, to allow for the deduction of insurance premiums for health or long-term care insurance coverage from an amount distributed from a participant's account and for the payment of the premiums directly to an insurer.

Provide that "public safety officer" would have the meaning given under federal law and would include any individual serving in any public agency in an official capacity, with or without compensation, as a law enforcement officer (including correctional officers and probation and parole agents), a fire fighter, a chaplain, or a member of a rescue squad, or ambulance crew.

[Act 226 Sections: 38 thru 42, 9114(1w), 9214(1w), and 9414(1w)]

## 27. EXPANDING THE TELEPHONE SOLICITATION (DO NOT CALL) PROGRAM

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Expand the Department of Agriculture, Trade and Consumer Protection's (DATCP) telephone solicitation regulation (no-call) program to cellular telephones. The definition of a "residential customer" who may sign up for the no-call list would be expanded to include "commercial mobile services", rather than only "basic local exchange" service.

DATCP's no-call program, was created in 2001 Act 16 and requires most telemarketers who sell property, goods or services to register with DATCP and prohibits them from calling, for the purpose of solicitation, consumers who register their phone number on the no-call list maintained by the Department. Businesses are required to purchase this no-call list from DATCP and are not allowed to solicit the phone numbers on the list. The Department is currently provided 7.0 PR positions and approximately $700,000 annually to administer and enforce the program. Staff consists of one supervisor, three investigators and three consumer specialists.

[Act 226 Sections: 100 and 101]

## 28. NONRESIDENT SNOWMOBILE TRAIL USE STICKER

**Governor/Assembly/Senate:** No provision.

| Change to Current Law | |
|---|---|
| SEG-REV | $545,000 |

**Conference Committee/Legislature:** Increase the fee for an annual non-resident snowmobile trail use sticker (non-resident trail pass) to use public snowmobile corridors in this state from $18 to $35 effective July 1, 2008.

Revenue from the sale of non-resident snowmobile trail passes is deposited in the snowmobile account of the segregated conservation fund. Since 2001-02, $15 from each non-resident trail pass sold the prior year is used for supplemental trail aid payments to counties to cover trail grooming costs.

As the fee for a two-year snowmobile registration would remain $30, it could be expected that some non-residents may purchase a two-year snowmobile registration rather than an annual non-resident trail pass. However, in order to register a snowmobile in Wisconsin, a non-resident would be required to pay sales tax on the value of the snowmobile or present proof that he or she had paid the sales tax on the machine. Therefore, it is not expected that a substantial number of non-resident snowmobile users would purchase a two-year registration rather than an annual non-resident trail pass. However, to the extent that some users switched from a trail pass to a registration, the amount of the motor fuel tax transfer to the snowmobile account would be increased due to the increased registrations. Further, the annual trail pass fee would almost double. This would likely result in some reduction in sales. While the precise effects of these factors on annual trail pass sales is not known, for the purposes of this estimate, a 5% reduction in sales is assumed.

While revenues vary substantially from year to year (from about $450,000 to $750,000), the $18 non-resident snowmobile trail pass generates revenues to the snowmobile account of the conservation fund averaging approximately $625,000 per year. This provision would be estimated to increase snowmobile account revenue by approximately $545,000 annually (beginning in fiscal year 2008-09).

[Act 226 Sections: 111 and 9435(1)]

## 29. CONTROL OF INVASIVE SPECIES

**Governor/Assembly/Senate:** No provision.

**Conference Committee/Legislature:** Specify that no person may possess, release, control, store, sell, or transport, any fish, or viable fish eggs that are of an invasive species, if the person knows, or should know, that the fish is, or the eggs of the fish are, of an invasive species. The bill would define "invasive fish species" as a species of fish that is not native to the waters of this state and that causes, or is likely to cause, harm to the economy, the environment, or to human health. The bill would require the Department of Natural Resources (DNR) to promulgate rules designating fish that are of an invasive fish species.

In addition, specify that no person may transport a boat, boat trailer, or boating equipment on a public roadway if that equipment has an invasive species (plant or animal), as specified by administrative rule, in, or attached to it.

The prohibitions would not apply to the following: (a) a person who holds a scientific collector permit; (b) a person who holds a permit to import fish; (c) a person who holds a permit to introduce, plant, or stock fish; (d) a person who operates a state or municipal fish hatchery; (e) a person who is authorized by DNR to possess, release, control, sell, or transport fish or fish eggs for scientific or educational purposes or for the purpose of controlling the population of fish that are of an invasive fish species; and (f) a person who, while lawfully fishing, inadvertently catches a fish that is of an invasive fish species (this exemption would be defined by administrative rule).

Establish a penalty for the violation of these provisions of a forfeiture of not more than $1,000.

Under current law, DNR is required to administer a statewide program to control invasive species which involves a statewide management plan, research and education initiatives, and a watercraft inspection program. The Department is required to promulgate rules to identify and classify invasive species and is authorized to establish procedures and requirements for issuing permits to control invasive species. Current law prohibits the distribution of invasive aquatic plants (as designated by DNR rule) and certain other aquatic management practices (such as introduction of a nonnative aquatic plant into Wisconsin waters, removal of aquatic plants from navigable waters, and control of aquatic plants using chemicals) are also prohibited unless a person holds a valid aquatic plant management permit issued by DNR. Support for the program is provided from permit fees and the segregated conservation fund (primarily water resources account). In addition, federal funding has been used to support aquatic invasive species educational outreach efforts in the coastal counties of Lake Michigan and Lake Superior and for interstate monitoring, information and education, and watercraft inspection efforts along the St. Croix River.

[Act 226 Sections: 33 and 34]

## 30. CHILD CARE SUBSIDIES

**Governor/Assembly:** No provision.

| Change to Current Law | |
|---|---|
| GPR | $18,600,000 |

**Senate/Conference Committee/Legislature:** Provide $18,600,000 in 2007-08 for direct child care subsidies under the Wisconsin Shares program, including funding for child care subsidies, local administration, on-site child care at job centers and counties, and migrant child care. The additional funds would address an anticipated shortfall in the Wisconsin Shares program.

In addition, except as provided below, require a child care administrative agency to authorize payment for licensed child care providers based on authorized units of service for a child to attend and not on the actual units attended by a child. A child care administrative agency is an agency that has a contract with the Department of Workforce Development (DWD) or the Department of Children and Families (DCF) to administer child care funds or an agency that has a subcontract to administer child care funds with an agency that has a contract with DWD or DCF. However, permit the agency to authorize payment to licensed child care providers based on actual units of service attended by each child, up to the maximum number of authorized hours, if: (a) the schedule of child care to be used is expected to vary widely (with the reimbursement rate increased by 10% to account for absent days); or (b) the agency has documented three separate occasions where the provider significantly overreported the attendance of a child.

Also, require a child care administrative agency to authorize payment for certified child care providers for actual units of service attended by each child, up to the maximum number of authorized units, unless payment is made to the certified child care provider to hold a slot for a child whose parent has a temporary break in employment.

Finally, permit a child care administrative agency to authorize payment to a licensed or certified child care provider to hold a slot for a child if the parent has a temporary break in employment and intends to return to work and continue to use the child care provider upon return to work. Limit such payments to six weeks if the absence is due to a medical reason and is documented by a physician, or to four weeks for other reasons. Provide that payment for a temporary absence could not be considered an overpayment if the parent intended to return to work but does not actually return.

These statutory changes are identical to the administrative rules governing payment of child care providers that were in effect prior to the implementation of an emergency rule to reimburse child care providers with an attendance based reimbursement policy. These changes are intended to prohibit DWD or DCF from using an attendance based reimbursement policy and to prevent future implementation of an emergency rule to change the payment policy for licensed child care providers to an attendance based reimbursement policy. Pursuant to an emergency rule, from April, 2007, through October, 2007, DWD had implemented an attendance based reimbursement policy such that Wisconsin Shares no longer paid licensed child care providers for absences in child care when attendance was less than half the number of authorized hours per week. This attendance based reimbursement policy was implemented again on March 30, 2008.

**Veto by Governor [Item 6].** Delete the provision that specified the method of payment to child care providers. As a result of the veto, $18.6 million GPR is provided to address a projected deficit in Wisconsin Shares, but there are no statutory changes to direct DWD or DCF on how to reimburse child care providers.

However, in his veto message, the Governor indicates that he is directing DWD to suspend the current attendance based rule for the remainder of fiscal year 2007-08. Therefore, the method of payment to licensed child care providers based on authorized units of service described above would be in effect for the remainder of fiscal year 2007-08, but DCF would have the authority to implement a rule for attendance based reimbursement in fiscal year 2008-09 if there is a shortfall in funding in that year.

[Act 226 Sections: 44 and 9254(1)]

[Act 226 Vetoed Section: 43]

## 31. CORPORATE INCOME/FRANCHISE TAX RATE REDUCTION

| **Change to Current Law** |
|---|
| GPR-REV - $5,200,000 |

**Senate:** Reduce the corporate income/franchise tax rate from 7.9% to 7.8% starting with tax years that begin on or after January 1, 2009. Under the combined reporting provisions included in the Senate proposal, this would reduce state corporate income and franchise tax revenues by an estimated $5,200,000 in 2008-09, and $11,500,000 in 2009-10, and annually thereafter.

**Governor/Assembly/Conference Committee/Legislature:** No provision.

## 32. RELATED PARTY TRANSACTIONS

| Change to Current Law | |
|---|---|
| GPR-REV | $6,000,000 |

**Governor:** Modify the method of calculating net income for real estate investment trusts (REITs) to specify that the dividends paid deduction otherwise allowed by federal law in computing the net income of an REIT that is subject to federal income tax would be required to be added back to income in computing the state income and franchise tax, unless the REIT was a qualified REIT.

"Qualified REIT" would be defined to mean an REIT, except an REIT: (a) of which more than 50% of the voting power or value of the beneficial interests or shares are owned or controlled, directly or indirectly, by a single entity that is subject to federal Internal Revenue Code (IRC) provisions governing corporate distributions and adjustments (including distributions, liquidations, organizations and reorganizations, carryovers, and treatment of certain interests as stock or indebtedness); (b) that is not exempt from taxation under state law; and (c) that is not an REIT subsidiary or a qualified real estate trust subsidiary as defined under the IRC.

State definitions of REIT, regulated investment company (RIC), and real estate mortgage investment conduit (REMIC) would be referenced to the IRC. Statutory provisions that are currently used to update references to the IRC for REITs, RICs, and REMICs would be deleted. The Department of Revenue indicates that the current updating provisions are not necessary because federal provisions related to REITs, RICs, and REMICs are included whenever state law is referenced to the IRC for corporations. Specific provisions defining income for REITs, RICs, and REMICs through references to the appropriate sections of the IRC would be adopted. These definitions would be automatically updated whenever state corporate income and franchise tax references were updated by the Legislature. Also, statutory provisions would specify the state treatment of differences between depreciation or adjusted basis for federal and state income tax purposes.

These provisions would first apply to tax years beginning on or after July 1, 2008, and would increase income and franchise tax revenues by an estimated $6.0 million in 2008-09, and annually thereafter.

**Assembly:** No provision.

**Senate:** Include combined reporting, which provides a similar treatment of REITs under the state income and franchise taxes.

| Change to Current Law | |
|---|---|
| GPR-REV | $15,000,000 |

**Conference Committee/Legislature:** Require, under the state individual income and corporate income and franchise taxes, that the deductions claimed for certain rental and interest payments by businesses to related entities be added back when computing state total income.

Generally, federal gross income is the starting point in determining state income or franchise tax liability. However, certain adjustments are made to reflect differences in the state and federal definitions of income. For example, under the state individual income tax and corporate income and franchise tax, a taxpayer is required add to federal income any interest on state and municipal obligations that is exempt from federal income tax.

Under the proposal, certain expenses that may be deducted or excluded under the federal Internal Revenue Code would have to be added to gross income under the state individual income and corporate income and franchise taxes. Specifically, rental expenses and interest expenses deducted or excluded under the IRC would have to be added back if they are directly or indirectly paid, accrued, or incurred to, or in connection directly or indirectly with one or more direct or indirect transactions with, one or more related entities.

"Rental expenses" would mean the gross amounts paid which would otherwise be deductible under the IRC and in the computation of Wisconsin adjusted gross income (AGI) for the use of, or the right to use, real property and tangible personal property in connection with real property, including services furnished or rendered in connection with such property, regardless of how the expenses are reported for financial accounting purposes and regardless of how the expenses are computed.

"Interest expenses" would mean interest which otherwise would be deductible under the IRC and deductible in the computation of Wisconsin AGI.

"Related entity" would mean any person related to a taxpayer as provided under specified sections of the Internal Revenue Code during all or a portion of the taxpayer's taxable year, and any real estate investment trust, under the IRC, except a qualified REIT, of which more than 50% of any class of the beneficial interests or shares of the real estate investment trust are owned directly, indirectly, or constructively by such taxpayer or any person related to the taxpayer during all or a portion of the taxpayer's tax year. Constructive ownership rules under specified sections of the IRC would apply in determining the ownership of stock, assets, or net profits of any person.

"Qualified real estate investment trust" would mean a REIT except a real estate investment trust the shares or beneficial interest of which are not regularly traded on an established securities market and more than 50% of the voting power or value of any class of the beneficial interests or shares of which are owned or controlled, directly, indirectly, or constructively, by a single entity that is treated as an association taxable as a corporation under the IRC. The following entities would not be considered an association taxable as a corporation:

a. An entity that is exempt from Wisconsin taxation under state law and exempt from federal income tax under the IRC.

b. A qualified REIT.

c. A qualified REIT subsidiary under the IRC which is a subsidiary of a qualified REIT.

d. An Australian unit trust under the Australian Corporations Act in which the principal class of units is listed on a recognized stock exchange in Australia, and is regularly traded on an established securities market; or an entity organized as a trust if a listed Australian property trust owns or controls, directly or indirectly, 75% or more of the voting power or value of the beneficial interests or shares of such trust.

e. A corporation, trust, association, or partnership organized outside the laws of the United States which satisfies all of the following criteria:

(1) At least 75% of the entity's total asset value at the close of its taxable year consists of real estate assets as defined in the IRC, cash and cash equivalents, and U.S. Government securities;

(2) The entity is not subject to tax on amounts distributed to its beneficial owners, or is exempt from entity-level taxation;

(3) The entity distributes at least 85% of its taxable income, as computed in the jurisdiction in which it is organized, to the holders of its shares or certificates of beneficial interest on an annual basis;

(4) Not more than 10% of the voting power or value in such entity is held directly, indirectly, or constructively by a single entity or individual, or the shares or beneficial interests of such entity are regularly traded on an established securities market; and

(5) The entity is organized in a country which has a treaty with the United States.

The constructive ownership rules of the IRC would apply in determining the ownership of stock, assets, or net profits of any person.

A deduction would continue to be allowed for rental and interest expenses if any of the following conditions applied:

a. The related entity to which the taxpayer paid, accrued, or incurred the rental or interest expenses during the tax year directly or indirectly paid, accrued, or incurred such amounts in the same tax year to a person who is not a related entity, or the related entity to which the taxpayer paid, accrued, or incurred such expenses was a holding company or a direct or indirect subsidiary of a holding company as defined under specified sections of the U.S. Code, excluding any entity organized under the laws of another jurisdiction that primarily holds and manages investments of a bank, subsidiary, or affiliate. If a portion of such an expense was paid, accrued, or incurred in the same taxable year to a person who was not a related entity, then that portion would be allowed as a deduction to the taxpayer. For purposes of this paragraph, "interest" would exclude interest that was paid in connection with any debt that was incurred to acquire the taxpayer's assets or stock under the IRC.

b. The related entity was subject to tax on, or measured by, its net income or receipts in this state, or any state, U.S. possession, or foreign country; the related entity's tax base in such state, U.S. possession, or foreign country included the income received from the taxpayer for the rental or interest expenses; the aggregate effective tax rate applied to such income or receipts was at least 80% of the taxpayer's aggregate effective tax rate; and the related entity was not an REIT under the IRC, other than a qualified REIT. "Any state, U.S. possession, or foreign country" would not include any state, U.S. possession, or foreign country under the laws of which the taxpayer filed with the related entity, or the related entity filed with another entity, a combined income tax report or return, a consolidated income tax report or return, or any other report or return that was due because of the imposition of a tax that was measured on or by income or receipts, if the report or return resulted in eliminating the tax effects of transactions directly or indirectly between either the taxpayer and the related entity, or between the related entity and another entity.

c. The taxpayer established that the transaction met any other conditions the Department of Revenue (DOR) deemed relevant, based on the facts and circumstances, to determine that the primary motivation of the transaction was one or more business purposes other than the avoidance or reduction of state income or franchise taxes; that the transaction changed in a meaningful way, apart from tax effects, the economic position of the taxpayer; and that the expense was paid, accrued, or incurred using terms that reflect an arm's length relationship.

Deductions under these provisions would not be allowed unless the amount paid, accrued, or incurred for the type of transactions were disclosed on a separate form prescribed by DOR in the manner prescribed by the Department.

The proposal would specify that if a deduction for rental or interest expenses was denied to a taxpayer because the expenses were paid to a related entity, then such amounts would not be included in the income of the related entity for state tax purposes. This provision is intended to prevent double-taxation.

"Aggregate effective tax rate" would be defined as the sum of the effective tax rates imposed by a state, U.S. possession, foreign country, or any combination thereof on the person or entity.

"Effective tax rate" would mean the maximum tax rate imposed by the state, U.S. possession, or foreign country multiplied by the apportionment percentage, if any, applicable to the person or entity under the laws of that jurisdiction.

Under current law, in any case of two or more organizations, trades, or businesses (whether or not incorporated, whether or not organized in the United States, and whether or not affiliated) owned or controlled directly or indirectly by the same interests, the Secretary of Revenue or his or her delegate is statutorily authorized to distribute, apportion, or allocate gross income, deductions, credits, or allowances between or among such organizations, trades, or businesses, if he or she determines that such distribution, apportionment, or allocation is necessary in order to prevent evasion of taxes or clearly to reflect the income of any such organizations, trades, or businesses. The proposed law change would specify that the authority under the proposed provisions is in addition to and not a limitation of or dependent upon the current statutory authority provisions.

The proposal would first apply to tax years beginning on January 1, 2008.

DOR has entered into a number of settlement agreements with banks and other financial institutions regarding their investment subsidiaries. The proposal also includes a nonstatutory provision that specifies that the intent of the Legislature in enacting these provisions is to have no effect on those settlement agreements.

It is estimated that these provisions would increase state income and franchise tax revenues by $15 million in 2008-09. Of this amount, $6 million would be from the add-back of rental payments and $9 million would be from the add-back of interest payments.

**Veto by Governor [Item 8]:** The Governor's partial veto deletes the provision that would include an Australian unit trust under the Australian Corporations Act in the definition of an entity that would not be considered an association taxable as a corporation and, as a result, not subject to the interest and rental expense add-back requirements. The Governor indicated that the vetoed provision is redundant and unnecessary because other exclusion provisions include foreign entities with qualities similar to those of an Australian unit trust. In addition, taxpayers can request the Department of Revenue to determine that a transaction not be subject to add-back provisions because the primary motive of the transaction was one or more business purposes and not tax avoidance.

[Act 226 Sections: 53 thru 96, 9141, and 9341(1)]

[Act 226 Vetoed Section: 66]

## 33. COMBINED REPORTING

| Change to Current Law | |
|---|---|
| GPR-REV | $130,500,000 |

**Senate:** Require that, beginning with tax year 2008, corporations that are subject to the state corporate income and franchise tax, and that are engaged in a unitary business, would file a combined report for state income and franchise taxes. The specific provisions for filing combined reports would include the following:

*Definitions*

"Person" would include corporations, unless the context required otherwise. "Person" could also include, as determined by Department of Revenue (DOR), any individual, partnership, general partner of a partnership, limited liability company (LLC), registered limited liability partnership, foreign limited liability partnership, syndicate, estate, trust, trustee, trustee in bankruptcy, receiver, executor, administrator, assignee, or organization.

"Combined group" would mean the group of all persons whose income and apportionment factors are required to be taken into account pursuant to filing a combined report in determining the taxpayer's share of the net business income or loss apportionable to this state.

"Combined report" would be defined as a tax return under state law on a form prescribed by DOR that specified the income, credits, and tax of each taxpayer member of a commonly controlled group operating as a unitary business.

"Commonly controlled group" would be defined to mean any of the following:

(a) A parent corporation and any one or more corporations or chains of corporations that are connected to the parent corporation by direct or indirect ownership by the parent corporation, if the parent corporation owns stock representing more than 50% of the voting power of at least one of the connected corporations, or if the parent corporation or any of the connected corporations owns stock that cumulatively represents more than 50% of the voting power of each of the connected corporations.

(b) Any two or more corporations, if a common owner, regardless of whether or not the owner is a corporation, directly or indirectly, owns stock representing more than 50% of the voting power of the corporations or connected corporations.

(c) Any two or more corporations, if stock representing more than 50% of the voting power in each corporation are interests that cannot be separately transferred.

(d) Any two or more corporations, if stock representing more than 50% of the voting power in each corporation is directly owned by, or for the benefit of, family members. "Family member" would mean an individual related by blood, marriage, or adoption within the second degree of kinship as computed under state law, or the spouse of such an individual.

"Corporation" would mean any corporation as defined under state law, wherever located, which, if it were doing business in this state, would be subject to the state corporate income and franchise tax. The business conducted by a pass-through entity which is directly or indirectly held by a corporation would be considered the business of the corporation to the extent of the corporation's distributive share of the income of the pass-through entity. "Corporation" would not include a tax-option corporation.

"Internal Revenue Code (IRC)" would mean the IRC as defined under state law including any provision of a federal tax treaty that expressly applies to the U.S., but not including any other application of a federal tax treaty.

"Pass-through entity" would be defined as a general or limited partnership, organization of any kind treated as a partnership for tax purposes under state law, a real estate investment trust, regulated investment company, real estate mortgage investment conduit, financial asset securitization investment trust, trust, or estate.

"Tax haven" would mean a jurisdiction that, for any tax year, is identified by the

Organization for Economic Co-operation and Development (OECD) as a tax haven or as having a harmful, preferential tax regime; or has no or nominal effective tax on the relevant income and all of the following apply:

(a) The jurisdiction has laws or practices that prevent effective exchange of information for tax purposes with other governments on taxpayers benefiting from the tax regime.

(b) The details of the legislative, legal, or administrative provisions of the jurisdiction's tax regime are not publicly available and apparent, or are not consistently applied among similarly situated taxpayers, or the information needed by tax authorities to determine a taxpayer's correct tax liability, such as accounting records and underlying documentation, is not adequately available.

(c) The jurisdiction facilitates the establishment of foreign-owned entities without the need for a local substantive presence, or prohibits these entities from having any commercial impact on the local economy.

(d) The tax regime explicitly or implicitly excludes the jurisdiction's resident taxpayers from taking advantage of the tax regime's benefits, or prohibits enterprises that benefit from the regime from operating in the jurisdiction's domestic market.

(e) The jurisdiction has created a tax regime which is favorable for tax avoidance, based upon an overall assessment of relevant factors, including whether the jurisdiction has a significant untaxed offshore financial or other services sector relative to its overall economy.

"Taxpayer member" would mean a corporation that is subject to the state corporate income and franchise tax, that is a member of a combined group.

"Unitary business" would be defined as a single economic enterprise that consisted of separate parts of a single business entity, or of a commonly controlled group of business entities that are sufficiently interdependent, integrated, and interrelated by their activities so as to provide a synergy and mutual benefit that produces a sharing or exchange of value among them and a significant flow of value to the separate parts. Two or more business entities would be considered a unitary business if the businesses had unity of ownership, operation, and use, as indicated by a centralized management or a centralized executive force; centralized purchasing, advertising, or accounting; intercorporate sales or leases; intercorporate services; intercorporate debts; intercorporate use of proprietary materials; interlocking directorates; or interlocking corporate officers. Any business conducted by a pass-through entity that was owned directly or indirectly by a corporation would be considered conducted by the corporation, to the extent of the corporation's distributive share of the pass-through entity's income, regardless of the percentage of the corporation's ownership interest. A business conducted directly or indirectly by one corporation would be unitary with that portion of a business conducted by another corporation through its direct or indirect interest in a pass-through entity, if the corporations are sufficiently interdependent, integrated, and interrelated by their activities so as to provide a synergy of value among them and a significant flow of value to the separate parts, and the two corporations are members of the same commonly controlled group.

*Corporations Required to Use Combined Reporting*

A corporation engaged in a unitary business with any other corporation would be required to file a combined report which included the income, determined under combined reporting, and apportionment factor, determined under current law and combined reporting provisions, of the following members of the unitary business:

(a) Any member incorporated in the United States, including the District of Columbia and any territory or possession of the U.S., or formed under the laws of any state, the District of Columbia, or any territory or possession of the United States.

(b) Any member, regardless of where the entity is incorporated or formed, if the average of the following ratios was 20% or more:

1. The value of the member's real and tangible personal property located in the United States, including the District of Columbia and any territory or possession of the U.S., not including property that is used to produce nonapportionable income, divided by the value of all the member's real property and tangible personal property, not including property that is used to produce nonapportionable income. Property that the member rents would be valued at the net annual rental amount for the property, multiplied by eight.

2. The amount of the member's payroll paid in the United States, including the District of Columbia and any territory or possession of the U.S., divided by the member's total payroll. "Payroll" would include compensation paid to employees, but would not include payroll used to produce nonapportionable income. The payroll paid in the United States would be determined in the same manner as determined for payroll paid in Wisconsin under current law.

3. The member's sales in the United States, including the District of Columbia and any possession or territory of the U.S., divided by the member's total sales. Sales would include items identified in the current law definition of sales, but not items excluded under current law, and the situs of a sale would be determined in the same manner as for Wisconsin sales under current law, except that throw-back provisions would not apply.

(c) Any member that was a domestic international sales corporation as described in the IRC; a foreign sales corporation as described in the IRC; or any member which is an export trade corporation, as described in the IRC.

(d) Any member that was a "controlled foreign corporation," as defined in the IRC, to the extent of the income of that member that is defined in the Internal Revenue Code, including any lower-tier subsidiaries' distributions of such income which were previously taxed, determined without regard to federal treaties, and the apportionment factors related to that income; any item of income received by a controlled foreign corporation would be excluded if such income was subject to an effective tax rate imposed by a foreign country greater than 90%

of the maximum rate of tax specified in the IRC.

(e) Any member that earned more than 20% of its income, directly or indirectly, from intangible property or service related activities that are deductible against the business income of other members of the combined group, to the extent of that income and the apportionment factors related to that income.

(f) Any member that was doing business in a tax haven, if the member is engaged in an activity that was sufficient for that tax haven jurisdiction to impose a tax under federal law. If the member's business activity within a tax haven was entirely outside the scope of the laws and practices that cause the jurisdiction to be a tax haven, the member's business activity would not be considered to be conducted in a tax haven.

(g) Any member not described in (a) through (f) above to the extent its income was derived from, or attributable to, sources within the United States including the District of Columbia and any possession or territory of the U.S., as determined under the Internal Revenue Code, without regard to federal treaties, and by its apportionment factors related to that income.

DOR could require the combined report that was filed to include the income and associated apportionment factor of any persons that were not described under the combined reporting provisions, but that were members of a unitary business, to reflect proper apportionment of income of the entire unitary business, including persons that are not, or would not be, subject to state income and franchise taxes if doing business in this state.

*Components of Income Subject to Taxation*

Each taxpayer member would be responsible for tax based on its taxable income or loss that would be apportioned or allocated to Wisconsin, and which would include:

(a) Its share of any business income apportionable to this state of each of the combined groups of which it is a member, determined under combined reporting provisions.

(b) Its share of any business income apportionable to this state of a distinct business activity conducted within and without the state wholly by the taxpayer member, determined under current law provisions.

(c) Its income from a business conducted wholly by the taxpayer member entirely within the state.

(d) Its income sourced to this state from the sale or exchange of capital or assets, and from involuntary conversions, as determined under combined reporting provisions.

(e) Its nonbusiness income or loss allocable to this state.

(f) Its income or loss allocated or apportioned in an earlier year, that was state source income during the income year, other than a net business loss carryforward.

(g) Its net business loss carryforward. If the taxable income computed under combined reporting provisions resulted in a loss for a taxpayer member of the combined group, that taxpayer member would have a net business loss, subject to the net business loss limitations and carryforward provisions under current law. The business loss would be applied as a deduction in a subsequent year only if that taxpayer member had net income sourced to this state, regardless of whether the taxpayer was a member of a combined group in the subsequent year.

*Determining Business Income of the Combined Group*

The business income of a combined group would be determined as follows:

(a) Compute the sum of the income of each member of the combined group determined under federal income tax laws as if the members were not consolidated for federal purposes, and modified for state purposes.

The income of each member of the combined group would be determined as follows:

(1) For any member incorporated in the United States, including the District of Columbia and any territory or possession of the U.S., or included in a consolidated federal corporate income tax return, the income to be included in the total income of the combined group would be the taxable income for the corporation as determined under current law.

(2) Except as provided under (3) below, and for any member not included under (1) above, the income to be included in the total income of the combined group would be determined as follows:

a. Each foreign branch or foreign corporation would prepare a profit and loss statement in the currency in which the books of account of the branch or corporation are regularly maintained.

b. The member would adjust the profit and loss statement to conform it to the accounting principles generally accepted in the United States for the preparation of such statements.

c. The member would adjust the profit and loss statement to conform it to the tax accounting standards required under state income and franchise tax provisions.

d. Each member would translate the profit and loss statement and the related apportionment factors into the currency in which the parent company maintains its books and records.

e. Each member would express income apportioned to this state in United States dollars.

(3) If DOR determined that the income determination reasonably approximated income as computed under current law, any member not included in determining the total income of the combined group could determine its income on the basis of the consolidated

profit and loss statement that included the member, and that was prepared for filing with the Securities and Exchange Commission by related corporations. If the member was not required to file with the Securities and Exchange Commission, DOR could allow the use of the consolidated profit and loss statement prepared for reporting to shareholders and subject to review by an independent auditor. If the above statements did not reasonably approximate income as determined under current law provisions, the Department could accept those statements with appropriate adjustments, as determined by DOR, to approximate that income.

(4) If a unitary business included income from a pass-through entity, the total income of the combined group would have to include the member of the combined group's direct and indirect distributive share of the pass-through entity's unitary business income.

(5) All dividends paid by one member to another would not be included in the recipient's income, if the dividends were paid out of earnings and profits of the unitary business in the current tax year or an earlier tax year. This provision would not apply to dividends received from members of the unitary business which were not a part of the combined group.

(6) Except as provided by DOR, by rule, business income or loss from an intercompany transaction between members of the same combined group would be deferred in a manner similar to that provided under federal regulations. Upon the occurrence of any of the following events, deferred business income or loss resulting from an intercompany transaction between members of a combined group, would be required to be included in the income of the seller, and be apportioned as business income earned immediately before the event:

a. The object of the deferred intercompany transaction was sold by the buyer to an entity that was not a member of the combined group.

b. The object of the deferred intercompany transaction was sold by the buyer to an entity that was a member of the combined group for use outside the unitary business in which the buyer and seller were engaged.

c. The object of the deferred intercompany transaction was converted by the buyer to a use outside the unitary business in which the buyer and seller were engaged.

d. The buyer and seller were no longer members of the same combined group, regardless of whether the members remain unitary.

(7) A charitable expense incurred by a member of a combined group would, to the extent allowable as a deduction under the IRC, be subtracted first from the business income of the combined group, subject to the income limitations of the IRC applied to the entire business income of the group, and any remaining amount would be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of the IRC applied to the nonbusiness income of that specific member. Any charitable deduction described under this provision, but allowed as a carryover deduction in a subsequent year, would be considered to be originally incurred in the subsequent year by the same member, and the rules of this provision would apply in the subsequent year in determining the allowable deduction in

that year.

(8) Gain or loss from the sale or exchange of capital assets, property subject to special rules for capital gains and losses under the IRC, and property subject to an involuntary conversion, would be removed from the total separate net income of each member of a combined group and would be apportioned and allocated as follows:

a. For short term capital gains or losses, long term capital gains or losses, gains or losses subject to IRC special rules, and involuntary conversions, the business gain and loss of all members would be combined within each class of net business gain or loss, and each such class separately apportioned to each member using the member's apportionment percentage determined under the provisions described below.

b. Each taxpayer member would net its apportioned business gain or loss for all classes, including any such apportioned business gain and loss from other combined groups, against the taxpayer member's nonbusiness gain and loss for all classes allocated to this state, as provided under the Internal Revenue Code, without regard to any of the taxpayer member's gains or losses from the sale or exchange of capital assets, IRC special rules property, and involuntary conversions which are nonbusiness items allocated to another state.

c. Any resulting state source income or loss, if the loss was not subject to the IRC limitations on capital losses, of a taxpayer member produced by the application of the preceding subsections would then be applied to all other state source income or loss of that member.

d. Any resulting state source loss of a member that is subject to the IRC limitations would be carried forward or carried back by that member, and would be treated as a state source short-term capital loss incurred by that member for the year for which the carryforward or carryback applies.

(9) Any expense of one member of the unitary group which was directly or indirectly attributable to the nonbusiness or exempt income of another member of the unitary business would be allocated to that other member as a corresponding nonbusiness or exempt expense, as appropriate.

(b) From the total income of the combined group, determined under (a) above, subtract any nonbusiness income, and add any nonbusiness expense or loss, other than the business income, expense or loss of the combined group.

*Taxpayer's Share of the Business Income of the Combined Group (Apportionment)*

The taxpayer's share of the business income apportionable to this state of each combined group of which it was a member, would be the product of the business income of the combined group as determined under the combined reporting business income provisions above, and the taxpayer member's sales factor percentage, determined under state law provisions, modified in the following ways:

(a) Include in the numerator the taxpayer member's sales associated with the combined group's unitary business in this state.

(b) Include in the numerator the taxpayer member's sales associated with the combined group's unitary business in another state in which the taxpayer member is not engaged in business, regardless of whether another member of the combined group is engaged in business in the other state.

(c) Include in the denominator the sales of all members of the combined group, including the taxpayer, which sales are associated with the combined group's unitary business regardless of where the business is located.

(d) Include sales of a pass-through entity owned directly or indirectly by a corporation in proportion to a ratio the numerator of which is the amount of the corporation's distributive share of the pass-through entity's unitary income included in the income of the combined group in accordance with (4) above, and the denominator of which is the amount of the pass-through entity's total unitary income.

(e) Exclude sales between members of the combined group.

(f) If a member of a combined group was not subject to the state corporate income and franchise tax because it was not engaged in business in Wisconsin, the numerator of that member's sales factor is zero.

*Credits and Post-Apportionment Deductions*

No tax credit or post-apportionment deduction earned by one member of the combined group, but not completed, used by, or allowed to that member, could be used in whole or in part by another member of the combined group, or applied in whole or in part against the total income of the combined group.

*Designated Agent*

Each combined group would be required to appoint a sole designated agent. The designated agent would be the parent corporation of the combined group, if such parent corporation was a taxpayer member of the combined group and the income of the parent corporation was included in the combined report. If there was no such parent, the designated agent could be appointed by the taxpayer members. If there was no such parent and no taxpayer member was appointed, the designated agent would be the taxpayer member that had the most significant operations in this state on a recurring basis, as determined by the Department. The designated agent would change only when the designated agent was no longer subject to the state corporate income and franchise tax, in which case, the combined group would be required to notify DOR of such a change in a manner prescribed by the Department.

The designated agent would be responsible for acting on behalf of the taxpayer members of the combined group and would do all of the following:

(a) File with the Department a combined report.

(b) File any extensions.

(c) File any amended combined reports and claims for refund or credit.

(d) Send and receive all correspondence with the Department regarding the combined report.

(e) Remit all taxes, including estimated taxes, to DOR. For purposes of computing interest on late payments, all payments remitted would be considered to be made on a proportionate basis by all taxpayer members of the combined group, unless otherwise specified by the designated agent.

(f) Participate on behalf of the combined group members in any investigation or hearing requested by DOR regarding a combined report, produce all information requested by the Department regarding the combined report, and file any appeal related to a combined report. Any appeal filed by the designated agent would be considered as filed by all members of the combined group.

(g) Execute waivers, closing agreements, power of attorney, or other documents regarding the combined report filed. Any waiver, agreement, or document executed by the designated agent would be considered as executed by all members of the combined group.

(h) Receive notices regarding the combined report. Any such notice the Department sent to the designated agent would be considered as sent to all taxpayer members of the combined group.

(i) Receive refunds regarding the combined report. Any such refund would be paid to, and in the name of, the designated agent and would discharge any liability of the state to any member of the combined group regarding the refund.

DOR could relieve the designated agent from any of the duties described, to the extent the duties relate to income, expense, or loss that is not includable in the business income of the combined group. Unless the Department provided for such relief by rule, a designated agent would be required to obtain written approval from the Department to be relieved of any such duties.

*Tax Year of the Combined Group*

The combined group's tax year would be the designated agent's tax year. If a member's tax year was different from the combined group's tax year, the designated agent could elect to determine the portion of that member's income to be included in the combined report either from a separate income statement from each member prepared from the books and records for the months included in the combined group's taxable year, or by including all of the income for the year that ends during the combined group's tax year.

If two or more members of a combined group filed a federal consolidated return, the combined group's tax year would be the tax year of the federal consolidated group.

Any election made under these provisions would remain in effect for subsequent years unless the designated agent submitted a request to change the election to DOR, and DOR approved the change in writing.

*Part-Year Members of a Combined Group*

If a corporation became a member of a combined group or ceased to be a member of a combined group after the beginning of the tax year of the combined group, the corporation's income would be determined as provided under combined reporting provisions, for the portion of the year in which the corporation was a member of the combined group, and the income would be included in the combined report. The income for the remaining short period would be reported on a separate return or separate combined report.

*Presumptions and Burden of Proof*

A commonly controlled group would be presumed to be engaged in a unitary business and all of the income of the unitary business would be presumed to be apportionable business income under these provisions. A corporation would have the burden of proving that it was not a member of a combined group that was subject to these provisions.

IRC sections related to consolidated returns would not apply for state purposes under the combined reporting provisions, except for U. S. Treasury regulations relating to deferred gain or loss from an intercompany transaction.

*Effective Date*

These provisions would first apply to taxable years beginning on or after January 1, 2008.

*Fiscal Effect*

The Department of Revenue estimates that this proposed method of combined reporting would increase corporate income and franchise tax revenues by $90,000,000 in 2008-09 and thereafter. In addition, there would be a one-time revenue increase of $40,500,000 to reflect reconciliation of tax year and fiscal year collections.

**Governor/Assembly/Conference Committee/Legislature:** No provision.

## 34. STREAMLINED SALES AND USE TAX

| Change to Current Law | |
|---|---|
| GPR-REV | $1,300,000 |
| PR | $20,000 |

**Senate:** Modify Wisconsin's sales and use tax laws to conform to the provisions of the Streamlined Sales and Use Tax Agreement (SSUTA), effective January 1, 2009. In addition, create a sum sufficient PR appropriation for the purpose of paying associated annual fees and provide funding of $20,000 PR in 2008-09 for such fees.

### Background

Under current federal law and U.S. Supreme Court decisions, a state may not require a seller to collect and remit sales and use taxes unless the seller has a sufficient business connection (or "nexus") with the state, which is established by the seller having a physical presence in the state. In Wisconsin, a seller has nexus if it does any of the following: (a) owns real property in this state; (b) leases or rents out tangible personal property located in this state; (c) maintains, occupies, or uses a place of business in this state; (d) has any representative or solicitor operating in this state under the authority of the retailer or its subsidiary for the purpose of selling, delivering, or taking orders for any tangible personal property or taxable services; (e) services, repairs, or installs equipment or other tangible personal property in Wisconsin; (f) delivers goods into this state in company operated vehicles; or (g) performs construction activities in this state.

Sellers that do not have nexus with Wisconsin can voluntarily agree to collect and remit the tax on their sales to Wisconsin residents. Such agreements also are permitted in other states. In Wisconsin and other states, if a seller does not have nexus and has not voluntarily agreed to collect the tax, the state imposes a use tax on taxable purchases from the seller by state residents. However, collecting the use tax from individual purchasers presents a very difficult enforcement issue. Multi-state retailers have long resisted efforts by the states, and legislation introduced in Congress, to compel use tax collection, citing the high costs and difficulty of complying with numerous, disparate state and local sales tax systems.

The SSUTA is a multi-state agreement that is the product of the Streamlined Sales Tax Project (SSTP), an effort begun by state revenue departments in March, 2000. The Project's goal is to simplify and modernize sales and use tax administration in the hope that out-of-state businesses without a requirement to collect sales tax will, as a result, voluntarily agree to collect the tax. An additional goal of the Project is to persuade Congress to pass legislation permitting states to require additional out-of-state sellers to collect and remit taxes.

One of the principal aims of the SSUTA is to make sales and use taxes more uniform across states and local taxing jurisdictions. In addition, in order to streamline administration of the tax, states participating in the Agreement jointly certify sales tax service providers and automated systems. Retailers may contract with certified service providers (CSPs) to assume the seller's sales and use tax responsibilities or use certified automated systems (CASs) for tax calculation and record-keeping purposes. Participating states must also maintain databases that retailers use to determine whether a transaction is taxable and the appropriate tax rate. The

Agreement also includes an "amnesty" provision that forgives back taxes for sellers that agree to collect and remit taxes.

Wisconsin was authorized to participate in the development of the SSUTA under 2001 Wisconsin Act 16. The SSUTA was developed by participating states with involvement of various members of the business community. Under the terms of the SSUTA, which was adopted by the participating states in November, 2002, and which has been amended several times since then, the Agreement would become binding when at least 10 states comprising at least 20% of the total population of all states imposing a state sales tax had petitioned for membership and been found to be in compliance with the Agreement's requirements by the Agreement's governing board. The SSUTA became effective on October 1, 2005. At that time, there were 18 member states. As of March 1, 2008, there were 22 member states. To-date, about 1,100 sellers have voluntarily registered to collect and remit sales and use tax under the SSUTA.

In order to become a member state and to collect tax from voluntary registrants under the SSUTA, Wisconsin would have to modify certain aspects of its sales and use tax laws, including provisions related to uniformity with other states as well as provisions related to sales tax administration. The SSUTA does not require participating states to have identical tax bases. However, the Agreement does require states to use uniform definitions in establishing their tax bases and also requires uniform treatment of certain items such as sourcing and treatment of drop-shipments. As a result of such uniformity provisions, under the SSUTA, certain items that are currently taxable would be exempt (for example, fruit drink with 51% to 99% juice) and certain sales that are currently exempt would be taxable (for example, ready-to-drink tea).

In terms of the administrative requirements under the SSUTA, examples include certain database requirements, monetary compensation to sellers voluntarily registering to collect and remit tax, the use of uniform rounding rules and uniform tax returns, and tax amnesty (under specified conditions) for sellers registering to collect tax under the SSUTA.

The following summary highlights the most significant changes to state law under the proposal to conform state sales and use tax statutes to the provisions of the SSUTA.

**Duties and Responsibilities of the Department of Revenue**

2001 Act 16 authorized DOR to enter into the Streamlined Sales and Use Tax Agreement to simplify and modernize sales and use tax administration in order to reduce the tax compliance burden for all sellers and all types of commerce. DOR may promulgate rules to administer the provisions, procure goods and services jointly with other states that are signatories to the Agreement in furtherance of the Agreement, and take other actions reasonably required to implement these provisions.

Current law also authorizes the Department to act jointly with other states that are signatories to the Agreement to establish standards for the certification of certified service providers and certified automated systems and to establish performance standards for multi-state sellers. A "certified service provider" is an agent that is certified by the signatory states to perform all of a seller's sales tax and use tax functions related to the seller's retail sales. A "certified automated system" is software that is certified by the signatory states and that is used to calculate state and local sales and use taxes on transactions by each appropriate jurisdiction, to determine the amount of tax to remit to the appropriate state, and to maintain a record of the transaction.

Current law provides that a certified service provider is the agent of the seller with whom the provider has contracted and is liable for the sales and use taxes that are due the state on all sales transactions that the CSP processes for a seller, except in cases of fraud or misrepresentation by the seller. A person that provides a certified automated system is responsible for the system's proper functioning and is liable to this state for tax underpayments that are attributable to errors in the system's functioning. A seller that uses a CAS is responsible and liable to this state for reporting and remitting sales and use tax. A seller that has a proprietary system for determining the amount of tax due and that has signed an agreement with the signatory states establishing a performance standard for the system is liable for the system's failure to meet the performance standard.

Current state law also provides that no law of this state, or the application of such law, may be declared invalid on the ground that the law, or the application of such law, is inconsistent with the SSUTA. No provision of the Agreement in whole or in part invalidates or amends any law of this state and the state becoming a signatory to the Agreement does not amend or modify any law of this state.

The proposal would require and authorize DOR to participate as a member state of the SSTP governing board, which administers the SSUTA and enters into contracts that are necessary to implement the Agreement on behalf of the member states, and to pay the dues necessary to participate in the governing board of the multistate SSTP. The proposal would create a sum sufficient PR appropriation in DOR to pay such dues, which would be funded with a portion of the sales and use tax revenues collected under the Agreement. The remaining collections would be deposited into the general fund.

Under current law, DOR may not enter into the SSUTA unless the Agreement requires signatory states to meet certain requirements. The proposal would add the requirement that signatory states must provide that a seller who registers with the Agreement's central electronic registration system may cancel the registration at any time, as provided under uniform procedures adopted by the governing board of the states that are signatories to the Agreement, but is required to remit any Wisconsin taxes collected pursuant to the Agreement to DOR.

Under the proposal, DOR would be authorized to certify compliance with the SSUTA and, pursuant to the Agreement, certify certified service providers and certified automated systems. The proposal would modify the current law definition of a CSP to provide that a CSP is not responsible for a retailer's obligation to remit tax on the retailer's own purchases. The Department would also be authorized to maintain databases that indicate: (a) whether specific items are taxable or nontaxable; and (b) tax rates, taxing jurisdiction boundaries, and zip code or address assignments related to the administration of state and local taxes imposed in Wisconsin. These databases would have to be accessible to sellers and CSPs and the databases referred to in "b" would have to be available in a downloadable format.

The proposal would also specifically permit DOR to audit (or authorize others to audit) sellers and certified service providers who are registered with the Department pursuant to the SSUTA.

*Modifications to the Tax Base*

The sales tax base is the array of goods, services, and transactions that are subject to the tax. The SSUTA does not require participating states to have identical tax bases. However, the Agreement does require states to use uniform definitions in establishing their tax bases. The proposal includes the following changes to the current sales and use tax base in Wisconsin:

- Most types of food sales would be treated the same as under current law. However, some food sales that are now exempt would become taxable and certain sales that are now taxable would become exempt.

- The proposal would expand the types of medical equipment that are exempt from tax to include items such as hospital beds, patient lifts, and I.V. stands that are purchased for in-home use.

- The proposal would eliminate the current exemption for antiembolism elastic hose.

- The current exemptions for equipment used in the treatment of diabetes and equipment used to administer oxygen would be limited to equipment purchased for in-home use.

- The proposal would repeal the current exemption for cloth diapers.

- Certain currently exempt sales of pre-written computer software that is customized for a specific purchaser would become taxable.

- The proposal would generally impose the tax on the entire sales price of products comprised of exempt items that are bundled with taxable items by the seller. However, if the retailer can identify, by reasonable and verifiable standards from the retailer's books and records, the portion of the price that is attributable to nontaxable products, that portion of the sales price would not be taxable. Currently, the seller is not required to pay tax on the value of the nontaxable items. Certain exceptions would apply to the general treatment of bundled transactions, such as an exception for transactions in which the value of the taxable products is no greater than 10% of the value of all the bundled products. The proposal would also exclude from treatment as bundled transactions certain goods packaged and sold together containing food and food ingredients, drugs, durable medical equipment, mobility enhancing equipment, prosthetic devices, or medical supplies if the value of the nontaxable items is at least 50% of the value of all of the tangible personal property included (in what would otherwise be a taxable, bundled transaction). In such cases, the entire bundle of goods would be exempt from tax. This treatment is similar to the treatment of certain combinations of nontaxable food, food products, and beverages with taxable items under current law.

- Under the proposal, if tangible personal property (such as a construction crane) is provided along with an operator, the transaction would be considered a service (which may or may not be taxable) rather than a lease (which generally is taxable) as long as the operator is necessary for the property to perform in the manner for which it is designed and the operator does more than maintain, inspect, or set up the property. Under current law, the determination of whether such transactions are a lease of property or a service depends upon the amount of control maintained by the operator and the degree of responsibility for completion of the work assumed by the operator.

- Purchases of items (such as telephone directories or candy) that are sold by an out-of-state seller to a Wisconsin purchaser and distributed directly by the seller by common carrier or U.S. mail to Wisconsin residents without the purchaser ever taking possession of the items would become taxable regardless of whether or not the out-of-state seller has nexus with Wisconsin. Under current law, as interpreted by the courts, such sales are not subject to the sales or use tax if the seller is located out-of-state and does not have nexus with Wisconsin.

- The proposal would define a "prepaid wireless calling service" as a telecommunications service that provides the right to utilize mobile wireless service as well as other nontelecommunications services, including the download of digital products delivered electronically, content, and ancillary services, and that is paid for prior to use and sold in predetermined dollar units whereby the number of units declines with use in a known amount. Based on this definition, if an otherwise nontaxable nontelecommunications service were purchased through a prepaid wireless calling service and sourced to this state under the sourcing rules, then the service would be subject to the tax imposed on a prepaid wireless calling service.

According to DOR, all of these modifications are required in order to conform to the terms of the SSUTA Agreement.

*Telecommunications Internet Access Services*

Under current law, Internet access services are subject to the sales tax as a telecommunications service (as defined under the administrative code). In order to conform to the SSUTA definition of "telecommunications services," the proposal would create a separate definition for "telecommunications Internet access services," and would specifically impose the tax on telecommunications and telecommunications Internet access services. The proposal would include a number of related modifications to ensure that the intended continuation of the current tax treatment of Internet access services would conform both to provisions under federal law and to the required definitions under the SSUTA.

*Non-Exempt Use of Property After Purchase*

Currently, if a purchaser certifies that the items purchased will be used in a manner entitling the sale to be exempt from tax and the purchaser subsequently uses the property in some other manner, the purchaser is liable for payment of the sales tax. The tax is measured by the sales price of the property to the purchaser unless the taxable use first occurs more than six months after the sale. In that case, the purchaser may base the tax either on that sales price or on the fair market value of the property at the time the taxable use first occurs. The proposal would eliminate the option to base the tax on fair market value if the taxable use first occurs more than six months after the purchase, so that the tax would always be based on the sales price to the purchaser.

*Treatment of Drop-Shipments*

A Wisconsin "drop-shipment" occurs when a purchaser located in Wisconsin orders an item from an out-of-state retailer not registered to collect Wisconsin sales or use tax and the product is delivered to the customer directly from a Wisconsin manufacturer, without the retailer taking possession. Under current law, the Wisconsin manufacturer is required to collect the sales tax from the purchaser on such transactions. Under the proposal, Wisconsin manufacturers would no longer be liable for the sales tax on drop-shipments to Wisconsin purchasers. Instead, the purchaser would be liable for use tax.

*Sourcing*

The proposal includes detailed provisions for determining the taxing jurisdiction in which a sale or lease of property or services occurs (sourcing). In general, the sourcing rules under these provisions are destination-based, which is consistent with the current sourcing provisions in Wisconsin. However, the Department of Revenue has identified several situations where the SSUTA provisions would differ from current law and practice. The most significant change would be to relieve sellers (printers) of direct mail of the burden of determining the destination of each piece of mail for tax purposes if the purchaser does not provide this information. Other sourcing changes involve towing services, admissions, certain sales by florists, leases, software and services (such as cable television) delivered electronically, and certain telecommunications services.

*Agreements With Direct Marketers; Retailer's Compensation*

Under current law, sellers may deduct the retailer's discount from taxes due as compensation for administrative costs. The retailer's discount is equal to 0.5% of the tax liability per reporting period, with a $10 minimum. Also, under current law, DOR may enter into agreements with out-of-state direct marketers to collect state and local sales and use taxes. An out-of-state direct marketer that collects such taxes may retain 5% of the first $1 million of the taxes collected in a year and 6% of the taxes collected in excess of $1 million in a year. This provision does not apply to direct marketers who are required to collect sales and use taxes in Wisconsin because they have nexus with this state.

The proposal would repeal the current provisions regarding agreements with direct marketers. Instead, the following persons could retain a portion of sales and use taxes collected on retail sales in an amount determined by DOR and by contracts that the Department enters into pursuant to the SSUTA: (a) certified service providers; (b) sellers that use a certified automated system; and (c) large, multi-state sellers that have a proprietary system that calculates the amount of tax owed to each taxing jurisdiction. Under the compensation formulas currently in use, a CSP would be permitted to retain from 2% to 8% of taxes collected on behalf of voluntary sellers, depending on the total volume of such taxes collected. A CSP would not be eligible for the retailer's compensation. A seller using a CAS would be eligible for the retailer's discount. In addition, to help compensate for the investment in software to assist the retailer in voluntarily collecting taxes in non-nexus states, such sellers would be permitted to retain 1.5% of the first $10,000 in taxes collected per year for each non-nexus state for a period of two years. Additional compensation for large, multi-state sellers with proprietary systems ("c", above) has not yet been determined.

Under the proposal, there would be no statutory limit on the amount of compensation paid to the persons described under "a" through "c," above. Also, such compensation could be paid to any in-state sellers, out-of-state sellers that have nexus with Wisconsin, and out-of-state sellers that do not have nexus, as long as such sellers satisfied the conditions applicable to the persons described under "a" through "c." Sellers that do not meet the above criteria would continue to receive the regular 0.5% retailer's discount.

*"Amnesty" Provision*

Under the proposal, a seller would not be liable for uncollected and unpaid state and local sales and use taxes (including penalties and interest) on previous sales made to Wisconsin purchasers if the seller registers with DOR to collect and remit state and local sales and use taxes on such sales in accordance with the SSUTA. In order to receive amnesty, the seller would have to: (a) register within one year after the effective date of this state's participation in the Agreement; and (b) collect and remit state and local sales and use taxes on sales to purchasers in this state for at least three consecutive years after the date on which the seller registers.

The amnesty would not be available to: (a) sellers that were already registered with DOR during the year immediately preceding the effective date of Wisconsin's participation in the Agreement; (b) sellers that are being audited by DOR; or (c) sellers that have committed or been involved in a fraud or an intentional misrepresentation of a material fact.

*Erroneous Collection of Tax*

The proposal would establish a procedure to settle disputes between purchasers and sellers regarding erroneous collections of sales or use tax. Under this procedure, customers who believe that the amount of sales or use tax assessed on a sale is erroneous could send a written notice to the seller requesting that the alleged error be corrected. The seller would have to review its records within 60 days to determine the validity of the customer's claim. If the review indicates that there is no error as alleged, the seller would have to explain the findings of the review in writing to the customer. If the review indicates that there is an error as alleged, the seller would have to correct the error and refund the amount of any tax collected erroneously, along with the related interest. A customer could take no other action against the seller, or commence any action against the seller, to correct an alleged error in the amount of sales or use tax assessed unless the customer has exhausted his or her remedies through this review process.

Under current law, such disputes are handled through the court system. The procedure under the proposal is intended to provide a more efficient dispute resolution process.

*Rounding*

The proposal would modify the rounding rules used by retailers so that sellers would be allowed to compute the amount of tax to be collected based on each invoice (including numerous items) or on each item included in the sale. Under current law, the amount of tax collected must be calculated by multiplying the tax rate by the total transaction price, not by the prices of individual items. These provisions do not affect the amount of tax due to the state from the retailer, only how the retailer may calculate the amount of tax collected from purchasers.

*SSUTA Agents*

The proposal would authorize sellers to appoint an agent to represent the seller before the states that are signatories to the SSUTA. Under these provisions, sellers could designate such agents to: (a) register with DOR for a business tax registration certificate; (b) file an application with DOR for a permit for each place of operations; and (c) remit taxes and file returns under the sales and use tax statutes.

*Business Tax Registration*

Under current law, any person who is not otherwise required to collect Wisconsin sales and use taxes (because of a lack of nexus) and who makes sales to persons within this state of taxable property or services may register with DOR to voluntarily collect the tax. Sellers who register with DOR must obtain a business tax registration certificate, which authorizes and requires the person to collect, report, and remit the state use tax. The proposal would specify that registration with DOR under this provision could not be used as a factor in determining whether the seller has nexus with this state for any tax at any time.

In addition, the proposal would specify that registration under the above provision would authorize and require the retailer to collect, report, and remit local use taxes, and local jurisdictions would be specifically authorized to impose the tax on such sellers. Under current law, voluntary registration only obligates out-of-state retailers to collect state use taxes, not local taxes.

The proposal would also authorize DOR to waive the business tax registration fee for sellers that voluntarily register to collect sales and use taxes.

*Exemption Certificates*

Under current law, it is presumed that all receipts are subject to the sales tax until the contrary is established. The burden of proving that a sale is not taxable is upon the person who makes the sale unless that person takes from the purchaser a certificate to the effect that the property or service is purchased for resale or is otherwise exempt.

An exemption certificate relieves the seller from the burden of proof only if either of the following is true:

a. The certificate is taken in good faith from a person who is engaged as a seller of tangible personal property or taxable services and who holds a seller's permit and who, at the time of purchasing the property or services, intends to resell it in the regular course of operations or is unable to ascertain at the time of purchase whether the property or service will be sold or will be used for some other purpose.

b. The certificate is taken in good faith from a person claiming exemption.

The exemption certificate must be signed by and bear the name and address of the purchaser, and indicate the general character of the tangible personal property or service sold by the purchaser and the basis for the claimed exemption. The certificate must be in such form as DOR prescribes.

If a purchaser who gives a resale certificate makes any use of the property other than retention, demonstration, or display while holding it for sale, lease, or rental in the regular course of the purchaser's operations, the use is taxable to the purchaser as of the time the property is first used by the purchaser, and the sales price of the property to the purchaser is the measure of the tax. Only when there is an unsatisfied use tax liability on this basis because the seller has provided incorrect information about that transaction to DOR will the seller be liable for sales tax with respect to the sale of the property to the purchaser.

Under the proposal, an exemption certificate would relieve the seller from the burden of proof only if the seller obtains a fully completed exemption certificate, or the information required to prove the exemption, from a purchaser no later than 90 days after the date of the sale, except as provided below. The certificate would not relieve the seller of the burden of proof if the seller fraudulently fails to collect sales tax, solicits the purchaser to claim an unlawful exemption, accepts an exemption certificate from a purchaser who claims to be an entity that is not subject to the sales tax, if the subject of the transaction sought to be covered by the exemption certificate is received by the purchaser at a location operated by the seller in this state and the exemption certificate clearly and affirmatively indicates that the claimed exemption is not available in this state. The certificate would have to provide information that identifies the purchaser and indicate the basis for the claimed exemption, and a paper certificate would have to be signed by the purchaser. The certificate would have to be in such form as DOR prescribes by rule.

If the seller has not obtained a fully completed exemption certificate or the information required to prove the exemption, the seller could, no later than 120 days after DOR requests that the seller substantiate the exemption, either provide proof of the exemption by other means or obtain, in good faith, a fully completed exemption certificate from the purchaser.

If a purchaser who purchases taxable items without paying a sales or use tax on such purchase because such items were for resale makes any use of the items other than retention, demonstration or display while holding the items for sale, lease or rental in the regular course of the purchaser's operations, the use would be taxable to the purchaser as of the time that the items are first used by the purchaser, and the purchase price of the items to the purchaser would be the measure of the tax. The current provision making the seller liable for the tax under certain circumstances would be deleted.

Under current law, no certificate is required for certain types of tax-exempt livestock sales. The proposal would repeal this provision so that an exemption certificate would be required for such sales.

*Sales Tax Exemption and Income and Franchise Tax Credits for Certain Broadband Equipment*

As provided under 2005 Act 479, current law provides a sales and use tax exemption for certain purchases of Internet equipment used in the broadband market. Current law also provides an income and franchise tax credit based on the value of the sales tax exemption. Claimants of the sales tax exemption and income/franchise tax credit must be certified by Commerce. The total amount of exemptions and credits that may be awarded is limited to $7.5 million.

The SSUTA does not generally permit caps with respect to sales tax exemptions. In order to comply with this aspect of SSUTA, the proposal would convert the sales tax exemption (under Chapter 77) for Internet equipment used in the broadband market to a sales tax deduction, and would change applicable references in the income and franchise tax statutes (Chapter 71) from "exemption" to "deduction". Based on these provisions, the purchaser of the Internet equipment used in the broadband market would pay the sales tax at the time of purchase. The purchaser would subsequently claim a deduction for such taxes on a sales and use tax return filed by the purchaser with DOR. The proposal would specify that the deduction must be claimed in the same reporting period as the period in which the purchaser paid the sales and use tax on the purchase of the Internet equipment.

*Other Provisions*

The proposal would eliminate specific requirements relating to the content of sales and use tax returns and, instead, provide that the return must show the amount of taxes due for the period covered by the return and such other information as DOR deems necessary. This modification is intended to provide DOR with flexibility to simplify sales tax returns and make the returns conform to standards required under the SSUTA.

Under current law, in order to protect the revenue of the state, DOR may require sellers to provide security in an amount determined by the Department, but not more than $15,000. The proposal would authorize DOR to require a larger amount of security from certified service providers.

The proposal would restrict the use of personally identifiable information obtained by certified service providers from purchasers, and require CSPs to provide consumers clear and conspicuous notice of their practices regarding such information. CSPs would also have to provide sufficient technical, physical, and administrative safeguards to protect personally identifiable information from unauthorized access and disclosure.

The proposal would require the state to provide to consumers public notice of the state's practices related to collecting, using, and retaining personally identifiable information for sales tax purposes. The state would be prohibited from retaining personally identifiable information obtained for purposes of administering the sales tax unless the state is otherwise required to retain the information by law or as provided under the agreement. The state would be required to provide an individual reasonable access to that individual's personally identifiable information and the right to correct any inaccurately recorded information. If any person, other than another state that is a signatory to the SSUTA or a person authorized under state law to access the information, requests access to an individual's personally identifiable information, the state would be required to make a reasonable and timely effort to notify the individual of the request.

Current law specifies that counties and special districts do not have jurisdiction to impose county and special district taxes in regard to tangible personal property purchased in another county or special district that does not impose such taxes and later brought into the a county or special district that does. The proposal would provide that this provision does not apply in the case of snowmobiles, trailers, semitrailers, and all-terrain vehicles.

The proposal would specify that counties and special districts would have jurisdiction to impose local sales taxes on Wisconsin sellers and retailers who have filed an application to operate as a seller in Wisconsin as well as out-of-state retailers who voluntarily register with DOR to collect use taxes, regardless of whether such retailers are engaged in business in the county or special district. Such retailers would be required to collect, report, and remit sales taxes to DOR for all counties and special districts that have an ordinance or resolution imposing a local sales tax.

The proposal would include requirements that DOR receive notification of the imposition of baseball and football stadium district taxes, and effective date and notification requirements for local exposition district taxes (for ease of administering related requirements under the SSUTA or, in the case of local exposition district taxes, for consistency with similar provisions). The proposal would also require additional notice (120 days) of repeal of a county sales tax or cessation of local baseball park or football stadium taxes.

*Fiscal Effect*

Under these provisions, Wisconsin would conform to the SSUTA effective January 1, 2009. The administration estimates a cost of $20,000 PR in 2008-09 (and $40,000 PR annually in subsequent years) for dues to participate in the SSTP governing board. The dues would be paid through the sum sufficient appropriation that the proposal would create for this purpose.

Based on the administration's annualized estimates of the modifications in product definitions to comply with the SSUTA, it is projected that the proposal would result in a reduction in state sales tax revenues of $2,200,000 in 2008-09. However, it is further projected that sales tax revenues would increase by $3,500,000 in 2008-09 as a result of voluntary collections, including those volunteering in order to take advantage of the amnesty provisions. The net effect of these provisions would be an increase in state sales tax revenues of $1,300,000 in 2008-09. The net, annualized fiscal effect in subsequent years is projected as an increase in state sales tax revenues of $2,700,000 (the net effect of an estimated annualized reduction of $4,300,000 in sales tax revenues from the proposed changes in product definitions and an annualized increase in voluntary collections of $7,000,000).

In the aggregate, it is estimated that county and stadium sales and use tax collections would increase by $100,000 in 2008-09 and by $200,000 annually thereafter, and that exposition district taxes would increase by the same amounts. The sourcing provisions under the proposal could also result in tax shifting across counties.

In addition, the component of these provisions that would allow a higher rate of retailer's compensation in certain cases would result in a state revenue decrease. At this time, it is not possible to reliably estimate the cost of the higher retailer's compensation, because the number and sales volume of voluntary sellers that would use a system to which such higher compensation would apply is not known. The cost of this provision could be considerable if significant use were made of certified service providers, certified automated systems, and proprietary systems (described previously). To-date, only a small number of voluntary sellers under the Agreement have made use of CSPs or such systems.

It is also possible that the passage of the proposal, along with similar laws in other states, could result in a significant increase in sales and use tax collections from remote sales in future years. This could occur if the provisions resulted in additional retailers voluntarily agreeing to collect and remit use taxes to Wisconsin or if Congress were persuaded to pass federal legislation allowing states to require out-of-state sellers to collect and remit the tax.

**Governor/Assembly/Conference Committee/Legislature:** No provision.

# APPENDIX

## Appropriations Subject to Lapse Provisions Under Act 20, Enrolled SS AB 1, and Act 226

This appendix provides a list of the appropriations that could be affected by the untargeted lapse provisions under Act 20, Enrolled Special Session Assembly Bill 1 (the budget repair bill as passed by the Legislature), and Act 226 (the budget repair bill as partially vetoed and then signed by the Governor).

The following table lists the appropriations that could be affected by a lapse under one or more of these provisions. Under all of these provisions, the actual allocation of the required lapses among appropriations would be determined by the Secretary of the Department of Administration. Federal appropriations and sum sufficient appropriations are not subject to a lapse under any of these provisions. Also excluded under all provisions are lapses that would violate federal law or the provisions of the federal or state constitution and appropriations for the legislative and judicial branches.

The table is organized by agency. Within each agency, the appropriations are listed in the order that they appear in Chapter 20 of the statutes. The first and second columns provide the Chapter 20 number and title, respectively, for each appropriation. This information is followed by the fund source for each appropriation (GPR, PR, or SEG) in the third column. The remaining columns show the appropriation amounts potentially subject to lapse under each of three lapse provisions, as follows:

**Act 20 - $200 Million.** Act 226 continues the lapse provision enacted under Act 20. This provision could affect GPR, SEG, or PR appropriations, except those made to the University of Wisconsin System or the Wisconsin Technical College System (these two systems and the legislative branch are subject to other, specific lapse provisions). Total, biennial lapses under this provision will be $200 million.

**Enrolled SS AB 1 - Additional $69 Million.** Enrolled SS AB 1 (the budget adjustment bill as passed by the Legislature) would have created an additional biennial lapse requirement of $69 million. This would have applied to the same appropriations as the Act 20 provision plus appropriations made to the University of Wisconsin System and the Wisconsin Technical College System. Enrolled SS AB 1 would have excluded from the $69 million lapse requirement appropriations to the Departments of Revenue and Transportation, general and categorical elementary and secondary school aids, and the GPR appropriations for SeniorCare benefits and tobacco use control grants.

**Act 226 - Additional $270 Million.** Act 226 creates an additional biennial lapse requirement of $270 million. This will apply to the same appropriations as the Act 20 provision plus the appropriations made to the University of Wisconsin System and the Wisconsin Technical College System.

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| **Administration** | | | | | | | | |
| 505-1-a | General program operations | GPR | $7,125,200 | $7,125,200 | $7,125,200 | $7,125,200 | $7,125,200 | $7,125,200 |
| 505-1-e | Indigent civil legal services | GPR | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 |
| 505-1-fo | Federal resource acquisition support grants | GPR | 109,500 | 109,500 | 109,500 | 109,500 | 109,500 | 109,500 |
| 505-1-g | Midwest interstate low-level radioactive waste compact; membership & costs | PR | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 505-1-ie | Land | PR | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 505-1-im | Services to nonstate governmental units; entity contract | PR | 1,394,800 | 1,394,800 | 1,394,800 | 1,394,800 | 1,394,800 | 1,394,800 |
| 505-1-ir | Relay service | PR | 4,733,500 | 4,733,500 | 4,733,500 | 4,733,500 | 4,733,500 | 4,733,500 |
| 505-1-is | Information technology and communications services; nonstate entities | PR | 19,029,500 | 19,029,500 | 19,029,500 | 19,029,500 | 19,029,500 | 19,029,500 |
| 505-1-iu | Plat and proposed incorporation and annexation review | PR | 607,300 | 607,300 | 607,300 | 607,300 | 607,300 | 607,300 |
| 505-1-ja | Justice information systems | PR | 3,613,200 | 3,729,100 | 3,613,200 | 3,729,100 | 3,613,200 | 3,729,100 |
| 505-1-ka | Materials and services to state agencies and certain districts | PR | 7,405,400 | 7,405,400 | 7,405,400 | 7,405,400 | 7,405,400 | 7,405,400 |
| 505-1-kb | Transportation, records, and document services | PR | 20,483,000 | 20,483,000 | 20,483,000 | 20,483,000 | 20,483,000 | 20,483,000 |
| 505-1-kc | Capital planning and building construction services | PR | 12,166,900 | 12,166,900 | 12,166,900 | 12,166,900 | 12,166,900 | 12,166,900 |
| 505-1-kd | Integrated business information system | PR | 9,062,900 | 10,594,500 | 9,062,900 | 10,594,500 | 9,062,900 | 10,594,500 |
| 505-1-ke | Telecommunications services; state agencies; veterans services | PR | 21,677,600 | 21,677,600 | 21,677,600 | 21,677,600 | 21,677,600 | 21,677,600 |
| 505-1-kf | Procurement services | PR | 3,645,400 | 3,645,400 | 3,645,400 | 3,645,400 | 3,645,400 | 3,645,400 |
| 505-1-kj | Financial services | PR | 9,844,700 | 9,844,700 | 9,844,700 | 9,844,700 | 9,844,700 | 9,844,700 |
| 505-1-kl | Printing, mail, communication and information technology services; agencies | PR | 108,746,400 | 110,444,100 | 108,746,400 | 110,444,100 | 108,746,400 | 110,444,100 |
| 505-1-km | University of Wisconsin-Green Bay programming | PR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 505-1-kp | Interagency assistance; justice information systems | PR | 732,500 | 732,500 | 732,500 | 732,500 | 732,500 | 732,500 |
| 505-1-kq | Justice information systems development, operation and maintenance | PR | 13,900 | 0 | 13,900 | 0 | 13,900 | 0 |
| 505-1-ku | Management assistance grants to counties | PR | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 505-1-r | VendorNet fund administration | SEG | 90,200 | 90,200 | 90,200 | 90,200 | 90,200 | 90,200 |
| 505-2-k | Risk management costs | PR | 24,607,000 | 25,695,000 | 24,607,000 | 25,695,000 | 24,607,000 | 25,695,000 |
| 505-2-ki | Risk management administration | PR | 7,245,600 | 7,245,600 | 7,245,600 | 7,245,600 | 7,245,600 | 7,245,600 |
| 505-3-q | General program operations; utility public benefits | SEG | 12,608,600 | 12,608,600 | 12,608,600 | 12,608,600 | 12,608,600 | 12,608,600 |
| 505-4-a | Adjudication of tax appeals | GPR | 551,000 | 554,600 | 551,000 | 554,600 | 551,000 | 554,600 |
| 505-4-bm | Aid to the Wisconsin covenant foundation, inc. | GPR | 180,200 | 180,200 | 180,200 | 180,200 | 180,200 | 180,200 |
| 505-4-ea | Women's council operations | GPR | 144,200 | 144,200 | 144,200 | 144,200 | 144,200 | 144,200 |
| 505-4-ec | Service award program; general program operations | GPR | 20,300 | 20,300 | 20,300 | 20,300 | 20,300 | 20,300 |
| 505-4-f | Hearings and appeals operations | GPR | 2,494,200 | 2,494,200 | 2,494,200 | 2,494,200 | 2,494,200 | 2,494,200 |
| 505-4-h | Program services | PR | 32,100 | 32,100 | 32,100 | 32,100 | 32,100 | 32,100 |
| 505-4-hc | Administration of Governor's Wisconsin Educational Technology Conference | PR | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 505-4-k | Waste facility siting board; general program operations | PR | 53,900 | 53,900 | 53,900 | 53,900 | 53,900 | 53,900 |
| 505-4-ka | State use board -- general program operations | PR | 126,000 | 126,000 | 126,000 | 126,000 | 126,000 | 126,000 |
| 505-4-kb | National and community service board; administrative support | PR | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| 505-4-kp | Hearings and appeals fees | PR | 3,156,900 | 3,156,900 | 3,156,900 | 3,156,900 | 3,156,900 | 3,156,900 |
| 505-4-s | Telecommunications access; school districts | SEG | 11,340,700 | 11,340,700 | 11,340,700 | 11,340,700 | 11,340,700 | 11,340,700 |
| 505-4-t | Telecommunications access; private and technical colleges and libraries | SEG | 5,066,000 | 5,066,000 | 5,066,000 | 5,066,000 | 5,066,000 | 5,066,000 |
| 505-4-tm | Telecommunications access; private schools | SEG | 701,300 | 701,300 | 701,300 | 701,300 | 701,300 | 701,300 |
| 505-4-tu | Telecommunications access; state schools | SEG | 68,200 | 68,200 | 68,200 | 68,200 | 68,200 | 68,200 |
| 505-4-tw | Telecommunications access; juvenile correctional facilities | SEG | 102,300 | 102,300 | 102,300 | 102,300 | 102,300 | 102,300 |
| 505-5-ka | Facility operations and maintenance; police and protection functions | PR | 39,230,000 | 39,777,200 | 39,230,000 | 39,777,200 | 39,230,000 | 39,777,200 |
| 505-5-kb | Parking | PR | 924,800 | 954,100 | 924,800 | 954,100 | 924,800 | 954,100 |
| 505-6-a | General program operations | GPR | 240,600 | 240,600 | 240,600 | 240,600 | 240,600 | 240,600 |
| 505-6-b | Alternatives to pros. & incar. for persons who use alcohol or other drugs.; pre. assess. | GPR | 375,000 | 0 | 375,000 | 0 | 375,000 | 0 |
| 505-6-c | Law enforcement officer supplement grants | GPR | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| 505-6-d | Youth diversion | GPR | 380,000 | 380,000 | 380,000 | 380,000 | 380,000 | 380,000 |
| 505-6-f | Child advocacy centers | GPR | 0 | 240,000 | 0 | 240,000 | 0 | 240,000 |
| 505-6-k | Law enforcement programs and youth diversion - administration | PR | 204,500 | 204,500 | 204,500 | 204,500 | 204,500 | 204,500 |
| 505-6-kc | Grants for digital recording of custodial interrogations | PR | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 505-6-kj | Youth diversion program | PR | 794,900 | 794,900 | 794,900 | 794,900 | 794,900 | 794,900 |
| 505-6-km | Interagency and intra-agency aids | PR | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 505-6-ku | Grants for substance abuse treatment programs for criminal offenders | PR | 755,000 | 755,000 | 755,000 | 755,000 | 755,000 | 755,000 |
| 505-8-h | General program operations; Indian gaming | PR | 1,811,200 | 1,811,200 | 1,811,200 | 1,811,200 | 1,811,200 | 1,811,200 |
| 505-8-j | General program operations; raffles and crane games | PR | 212,300 | 212,300 | 212,300 | 212,300 | 212,300 | 212,300 |
| **Agriculture, Trade and Consumer Protection** | | | | | | | | |
| 115-1-a | General program operations | GPR | 9,654,900 | 9,654,900 | 9,654,900 | 9,654,900 | 9,654,900 | 9,654,900 |
| 115-1-g | Related services | PR | 50,500 | 50,500 | 50,500 | 50,500 | 50,500 | 50,500 |
| 115-1-gb | Food regulation | PR | 4,910,800 | 4,910,800 | 4,910,800 | 4,910,800 | 4,910,800 | 4,910,800 |
| 115-1-gf | Fruit and vegetable inspection | PR | 988,000 | 988,000 | 988,000 | 988,000 | 988,000 | 988,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 115-1-gh | Public warehouse regulation | PR | 108,900 | 108,900 | 108,900 | 108,900 | 108,900 | 108,900 |
| 115-1-gm | Dairy trade regulation | PR | 191,000 | 191,000 | 191,000 | 191,000 | 191,000 | 191,000 |
| 115-1-h | Grain inspection and certification | PR | 1,363,300 | 1,363,300 | 1,363,300 | 1,363,300 | 1,363,300 | 1,363,300 |
| 115-1-hm | Ozone-depleting refrigerants and products regulation | PR | 491,900 | 491,900 | 491,900 | 491,900 | 491,900 | 491,900 |
| 115-1-i | Sale of supplies | PR | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 115-1-j | Weights and measures inspection | PR | 1,275,400 | 1,276,300 | 1,275,400 | 1,276,300 | 1,275,400 | 1,276,300 |
| 115-1-jb | Consumer protection, information, and education | PR | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 115-1-q | Dairy, grain, and vegetable security | SEG | 1,270,200 | 1,272,300 | 1,270,200 | 1,272,300 | 1,270,200 | 1,272,300 |
| 115-1-r | Unfair sales act enforcement | SEG | 224,300 | 224,300 | 224,300 | 224,300 | 224,300 | 224,300 |
| 115-1-s | Weights and measures; petroleum inspection fund | SEG | 644,900 | 644,900 | 644,900 | 644,900 | 644,900 | 644,900 |
| 115-2-a | General program operations | GPR | 2,623,600 | 2,623,600 | 2,623,600 | 2,623,600 | 2,623,600 | 2,623,600 |
| 115-2-c | Financial assistance for paratuberculosis testing | GPR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 115-2-h | Sale of supplies | PR | 30,300 | 30,300 | 30,300 | 30,300 | 30,300 | 30,300 |
| 115-2-ha | Inspection, testing and enforcement | PR | 664,200 | 664,200 | 664,200 | 664,200 | 664,200 | 664,200 |
| 115-2-j | Dog licenses, rabies control, and related services | PR | 166,900 | 166,900 | 166,900 | 166,900 | 166,900 | 166,900 |
| 115-3-a | General program operations | GPR | 2,205,400 | 2,281,800 | 2,205,400 | 2,281,800 | 2,205,400 | 2,281,800 |
| 115-3-h | Loans for rural development | PR | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| 115-3-i | Marketing orders and agreements | PR | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 |
| 115-3-j | Stray voltage program | PR | 521,600 | 521,600 | 521,600 | 521,600 | 521,600 | 521,600 |
| 115-3-ja | Agricultural development services and materials | PR | 152,000 | 152,000 | 152,000 | 152,000 | 152,000 | 152,000 |
| 115-3-jm | Stray voltage program; rural electric cooperatives | PR | 25,300 | 25,300 | 25,300 | 25,300 | 25,300 | 25,300 |
| 115-3-l | Something special from Wisconsin promotion | PR | 30,500 | 30,500 | 30,500 | 30,500 | 30,500 | 30,500 |
| 115-4-am | Buy local grants | GPR | 225,000 | 0 | 225,000 | 0 | 225,000 | 0 |
| 115-4-b | Aids to county and district fairs | GPR | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 115-4-c | Agricultural investment aids | GPR | 380,000 | 380,000 | 380,000 | 380,000 | 380,000 | 380,000 |
| 115-4-e | Aids to World Dairy Expo, Inc. | GPR | 23,700 | 23,700 | 23,700 | 23,700 | 23,700 | 23,700 |
| 115-4-f | Exposition center grants | GPR | 216,300 | 216,300 | 216,300 | 216,300 | 216,300 | 216,300 |
| 115-4-q | Grants for agriculture in the classroom program | SEG | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 115-4-qm | Grants for soybean crushing facilities | SEG | 4,000,000 | 0 | 4,000,000 | 0 | 4,000,000 | 0 |
| 115-4-s | Grazing lands conservation | SEG | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 115-7-a | General program operations | GPR | 798,300 | 798,300 | 798,300 | 798,300 | 798,300 | 798,300 |
| 115-7-c | Soil and water resource management program | GPR | 5,081,900 | 5,081,900 | 5,081,900 | 5,081,900 | 5,081,900 | 5,081,900 |
| 115-7-g | Agricultural impact statements | PR | 255,500 | 255,500 | 255,500 | 255,500 | 255,500 | 255,500 |
| 115-7-ga | Related services | PR | 132,500 | 137,400 | 132,500 | 137,400 | 132,500 | 137,400 |
| 115-7-gm | Seed testing and labeling | PR | 79,900 | 79,900 | 79,900 | 79,900 | 79,900 | 79,900 |
| 115-7-h | Fertilizer research assessments | PR | 160,500 | 160,500 | 160,500 | 160,500 | 160,500 | 160,500 |
| 115-7-ha | Liming material research funds | PR | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 115-7-ja | Plant protection | PR | 203,700 | 203,700 | 203,700 | 203,700 | 203,700 | 203,700 |
| 115-7-k | Agricultural resource management services | PR | 594,500 | 594,500 | 594,500 | 594,500 | 594,500 | 594,500 |
| 115-7-qc | Plant protection; conservation fund | SEG | 1,555,500 | 1,560,400 | 1,555,500 | 1,560,400 | 1,555,500 | 1,560,400 |
| 115-7-qd | Soil and water management; environmental fund | SEG | 6,911,000 | 12,911,000 | 6,911,000 | 12,911,000 | 6,911,000 | 12,911,000 |
| 115-7-r | General program operations; agrichemical management | SEG | 5,939,400 | 5,904,400 | 5,939,400 | 5,904,400 | 5,939,400 | 5,904,400 |
| 115-7-t | International crane foundation funding | SEG | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 |
| 115-7-va | Clean sweep grants | SEG | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 115-7-wm | Agricultural chemical cleanup reimbursement | SEG | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 115-8-a | General program operations | GPR | 5,486,500 | 5,486,500 | 5,486,500 | 5,486,500 | 5,486,500 | 5,486,500 |
| 115-8-gm | Enforcement cost recovery | PR | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 115-8-h | Sale of material and supplies | PR | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 |
| 115-8-ha | General laboratory related services | PR | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 |
| 115-8-i | Related services | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 115-8-jm | Telephone solicitation regulation | PR | 725,100 | 725,100 | 725,100 | 725,100 | 725,100 | 725,100 |
| 115-8-k | Computer system equipment, staff and services | PR | 2,104,300 | 2,104,300 | 2,104,300 | 2,104,300 | 2,104,300 | 2,104,300 |
| 115-8-kl | Central services | PR | 786,700 | 786,700 | 786,700 | 786,700 | 786,700 | 786,700 |
| 115-8-km | General laboratory services | PR | 2,786,600 | 2,789,000 | 2,786,600 | 2,789,000 | 2,786,600 | 2,789,000 |
| 115-8-ks | State services | PR | 142,400 | 142,400 | 142,400 | 142,400 | 142,400 | 142,400 |
| | | | | | | | | |
| **Arts Board** | | | | | | | | |
| 215-1-a | General program operations | GPR | 370,400 | 370,400 | 370,400 | 370,400 | 370,400 | 370,400 |
| 215-1-b | State aid for the arts | GPR | 1,885,500 | 1,885,500 | 1,885,500 | 1,885,500 | 1,885,500 | 1,885,500 |
| 215-1-d | Challenge grant program | GPR | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 215-1-f | Wisconsin regranting program | GPR | 124,300 | 124,300 | 124,300 | 124,300 | 124,300 | 124,300 |
| 215-1-fm | One-time grants | GPR | 40,000 | 0 | 40,000 | 0 | 40,000 | 0 |
| 215-1-k | Funds received from other state agencies | PR | 444,800 | 444,800 | 444,800 | 444,800 | 444,800 | 444,800 |
| 215-1-km | State aid for the arts; Indian gaming receipts | PR | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 |
| | | | | | | | | |
| **Board for People with Developmental Disabilities** | | | | | | | | |
| 434-1-a | General program operations | GPR | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | | | | | | | |
| **Board of Aging and Long-Term Care** | | | | | | | | |
| 432-1-a | General program operations | GPR | 1,034,700 | 1,071,900 | 1,034,700 | 1,071,900 | 1,034,700 | 1,071,900 |
| 432-1-k | Contracts with other state agencies | PR | 916,500 | 928,300 | 916,500 | 928,300 | 916,500 | 928,300 |
| 432-1-kb | Insurance and other information, counseling and assistance | PR | 425,900 | 434,900 | 425,900 | 434,900 | 425,900 | 434,900 |
| | | | | | | | | |
| **Child Abuse and Neglect Prevention Board** | | | | | | | | |
| 433-1-b | Grants to organizations | GPR | 990,400 | 1,129,700 | 990,400 | 1,129,700 | 990,400 | 1,129,700 |
| 433-1-g | General program operations | PR | 442,400 | 442,400 | 442,400 | 442,400 | 442,400 | 442,400 |
| 433-1-h | Grants to organizations; program revenues | PR | 1,480,000 | 1,480,000 | 1,480,000 | 1,480,000 | 1,480,000 | 1,480,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 433-1-k | Interagency programs | PR | 26,900 | 0 | 26,900 | 0 | 26,900 | 0 |
| **Children and Families** | | | | | | | | |
| 437-1-a | General program operations | GPR | 0 | 5,758,100 | 0 | 5,758,100 | 0 | 5,758,100 |
| 437-1-b | Children and family aids payments | GPR | 0 | 28,959,400 | 0 | 28,959,400 | 0 | 28,959,400 |
| 437-1-bc | Grants for children's community programs | GPR | 0 | 797,200 | 0 | 797,200 | 0 | 797,200 |
| 437-1-cd | Domestic abuse grants | GPR | 0 | 7,150,800 | 0 | 7,150,800 | 0 | 7,150,800 |
| 437-1-cf | Foster, treatment foster & family-operated group home parent insurance & liability | GPR | 0 | 60,000 | 0 | 60,000 | 0 | 60,000 |
| 437-1-cw | Milwaukee child welfare services; general program operations | GPR | 0 | 12,418,700 | 0 | 12,418,700 | 0 | 12,418,700 |
| 437-1-cx | Milwaukee child welfare services; aids | GPR | 0 | 42,248,900 | 0 | 42,248,900 | 0 | 42,248,900 |
| 437-1-da | Child welfare program enhancement plan; aids | GPR | 0 | 1,117,200 | 0 | 1,117,200 | 0 | 1,117,200 |
| 437-1-dd | State foster care and adoption services | GPR | 0 | 50,408,800 | 0 | 50,408,800 | 0 | 50,408,800 |
| 437-1-dg | State adoption information exchange and state adoption center | GPR | 0 | 171,300 | 0 | 171,300 | 0 | 171,300 |
| 437-1-eg | Brighter futures initiative and tribal adolescent services | GPR | 0 | 1,959,500 | 0 | 1,959,500 | 0 | 1,959,500 |
| 437-1-gx | Milwaukee child welfare services; collections | PR | 0 | 2,589,700 | 0 | 2,589,700 | 0 | 2,589,700 |
| 437-1-hh | Domestic abuse surcharge grants | PR | 0 | 781,000 | 0 | 781,000 | 0 | 781,000 |
| 437-1-j | Statewide automated child welfare information system receipts | PR | 0 | 783,400 | 0 | 783,400 | 0 | 783,400 |
| 437-1-jb | Fees for administrative services | PR | 0 | 78,800 | 0 | 78,800 | 0 | 78,800 |
| 437-1-jj | Searches for birth parents and adoption record information; foreign adopt | PR | 0 | 90,300 | 0 | 90,300 | 0 | 90,300 |
| 437-1-kc | Interagency and intra-agency aids; kinship care and long-term kinship care | PR | 0 | 21,878,300 | 0 | 21,878,300 | 0 | 21,878,300 |
| 437-1-kd | Kinship care and long-term kinship care assessments | PR | 0 | 1,464,000 | 0 | 1,464,000 | 0 | 1,464,000 |
| 437-1-kw | Interagency and intra-agency aids; Milwaukee child welfare services | PR | 0 | 21,991,100 | 0 | 21,991,100 | 0 | 21,991,100 |
| 437-1-kx | Interagency and intra-agency programs | PR | 0 | 17,841,200 | 0 | 17,841,200 | 0 | 17,841,200 |
| 437-1-ky | Interagency and intra-agency aids | PR | 0 | 7,328,200 | 0 | 7,328,200 | 0 | 7,328,200 |
| 437-1-kz | Interagency and intra-agency local assistance | PR | 0 | 500,000 | 0 | 500,000 | 0 | 500,000 |
| 437-2-a | General program operations | GPR | 0 | 5,122,300 | 0 | 5,122,300 | 0 | 5,122,300 |
| 437-2-ab | Child abuse and neglect prevention grants | GPR | 0 | 995,700 | 0 | 995,700 | 0 | 995,700 |
| 437-2-b | Child support local assistance | GPR | 0 | 5,500,000 | 0 | 5,500,000 | 0 | 5,500,000 |
| 437-2-cm | Wisconsin works child care | GPR | 0 | 28,849,400 | 0 | 28,849,400 | 0 | 28,849,400 |
| 437-2-dn | Food distribution costs | GPR | 0 | 320,000 | 0 | 320,000 | 0 | 320,000 |
| 437-2-dz | Temporary assistance for needy families; maintenance of effort | GPR | 0 | 121,021,700 | 0 | 121,021,700 | 0 | 121,021,700 |
| 437-2-em | Supplemental food program for women, infants and children benefits | GPR | 0 | 179,300 | 0 | 179,300 | 0 | 179,300 |
| 437-2-gr | Supplemental food program for women, infants and children administration | PR | 0 | 129,600 | 0 | 129,600 | 0 | 129,600 |
| 437-2-ja | Child support state operations - fees & reimbursements | PR | 0 | 14,469,900 | 0 | 14,469,900 | 0 | 14,469,900 |
| 437-2-jb | Fees for administrative services | PR | 0 | 733,300 | 0 | 733,300 | 0 | 733,300 |
| 437-2-jl | Job access loan repayments | PR | 0 | 616,400 | 0 | 616,400 | 0 | 616,400 |
| 437-2-jm | Licensing activities | PR | 0 | 958,400 | 0 | 958,400 | 0 | 958,400 |
| 437-2-k | Child support transfers | PR | 0 | 17,373,300 | 0 | 17,373,300 | 0 | 17,373,300 |
| 437-2-kx | Interagency and intra-agency programs | PR | 0 | 24,915,300 | 0 | 24,915,300 | 0 | 24,915,300 |
| 437-2-l | Public assistance overpayment recovery, fraud and error reduction | PR | 0 | 210,400 | 0 | 210,400 | 0 | 210,400 |
| 437-2-s | Economic support - public benefits | SEG | 0 | 9,232,000 | 0 | 9,232,000 | 0 | 9,232,000 |
| 437-3-a | General program operations | GPR | 0 | 349,300 | 0 | 349,300 | 0 | 349,300 |
| 437-3-k | Administrative and support services | PR | 0 | 132,200 | 0 | 132,200 | 0 | 132,200 |
| **Commerce** | | | | | | | | |
| 143-1-a | General program operations | GPR | 4,249,800 | 4,249,800 | 4,249,800 | 4,249,800 | 4,249,800 | 4,249,800 |
| 143-1-b | Economic development promotion, plans and studies | GPR | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 143-1-bm | Aid to Forward Wisconsin, Inc. | GPR | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 |
| 143-1-c | Wisconsin development fund; grants, loans, reimbursements, and assistance | GPR | 7,873,400 | 7,098,400 | 7,873,400 | 7,098,400 | 7,873,400 | 7,098,400 |
| 143-1-d | High-technology business development corporation | GPR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 143-1-dr | Main street program | GPR | 408,300 | 408,300 | 408,300 | 408,300 | 408,300 | 408,300 |
| 143-1-er | Rural economic development program | GPR | 606,500 | 606,500 | 606,500 | 606,500 | 606,500 | 606,500 |
| 143-1-fg | Community-based economic development programs | GPR | 712,100 | 712,100 | 712,100 | 712,100 | 712,100 | 712,100 |
| 143-1-fj | Manufacturing extension center grants | GPR | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 143-1-fm | Minority business projects; grants and loans | GPR | 254,200 | 254,200 | 254,200 | 254,200 | 254,200 | 254,200 |
| 143-1-gm | Wisconsin development fund, administration of grants and loans | PR | 51,100 | 51,100 | 51,100 | 51,100 | 51,100 | 51,100 |
| 143-1-gr | Woman-owned business certification processing fees | PR | 310,000 | 310,000 | 310,000 | 310,000 | 310,000 | 310,000 |
| 143-1-ie | Wisconsin development fund, repayments | PR | 4,050,000 | 4,050,000 | 4,050,000 | 4,050,000 | 4,050,000 | 4,050,000 |
| 143-1-ig | Gaming economic development and diversification; repayments | PR | 1,000,000 | 350,000 | 1,000,000 | 350,000 | 1,000,000 | 350,000 |
| 143-1-im | Minority business projects; repayments | PR | 317,200 | 317,200 | 317,200 | 317,200 | 317,200 | 317,200 |
| 143-1-ir | Rural economic development loan repayments | PR | 120,100 | 120,100 | 120,100 | 120,100 | 120,100 | 120,100 |
| 143-1-jp | Manufactured housing rehabilitation and recycling; program revenue | PR | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 143-1-kc | Clean air act compliance assistance | PR | 234,400 | 234,400 | 234,400 | 234,400 | 234,400 | 234,400 |
| 143-1-kf | American Indian economic development; technical assistance | PR | 94,000 | 94,000 | 94,000 | 94,000 | 94,000 | 94,000 |
| 143-1-kg | American Indian economic liaison and gaming grants specialist and program marketing | PR | 112,800 | 112,800 | 112,800 | 112,800 | 112,800 | 112,800 |
| 143-1-kj | Gaming economic development and diversification; grants and loans | PR | 1,538,700 | 2,188,700 | 1,538,700 | 2,188,700 | 1,538,700 | 2,188,700 |
| 143-1-kr | Physician and dentist and health care provider loan assistance programs; repay and contract | PR | 488,700 | 488,700 | 488,700 | 488,700 | 488,700 | 488,700 |
| 143-1-qa | Brownfields redevelopment activities; administration | SEG | 216,000 | 216,000 | 216,000 | 216,000 | 216,000 | 216,000 |
| 143-1-qm | Brownfields grant program and related grants; environmental fund | SEG | 6,000,000 | 7,000,000 | 6,000,000 | 7,000,000 | 6,000,000 | 7,000,000 |
| 143-1-tm | Wisconsin development fund grants and loans; recycling fund | SEG | 7,000,000 | 15,000,000 | 7,000,000 | 15,000,000 | 7,000,000 | 15,000,000 |
| 143-1-um | Wisconsin development fund, administration; recycling fund | SEG | 0 | 57,800 | 0 | 57,800 | 0 | 57,800 |
| 143-2-a | General program operations | GPR | 641,600 | 641,600 | 641,600 | 641,600 | 641,600 | 641,600 |
| 143-2-b | Housing grants and loans; general purpose revenue | GPR | 1,300,300 | 1,300,300 | 1,300,300 | 1,300,300 | 1,300,300 | 1,300,300 |
| 143-2-fm | Shelter for homeless and transitional housing grants | GPR | 1,506,000 | 1,506,000 | 1,506,000 | 1,506,000 | 1,506,000 | 1,506,000 |
| 143-2-fr | Mental health for homeless individuals | GPR | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 143-2-gm | Housing grants and loans; surplus transfer | PR | 2,025,000 | 2,000,000 | 2,025,000 | 2,000,000 | 2,025,000 | 2,000,000 |
| 143-2-h | Funding for the homeless | PR | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 143-2-kg | Housing program services | PR | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 143-2-l | Shelter for homeless and transitional housing grants; surplus transfer | PR | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 143-3-de | Private sewage system replacement and rehabilitation | GPR | 2,999,000 | 2,999,000 | 2,999,000 | 2,999,000 | 2,999,000 | 2,999,000 |
| 143-3-ga | Auxiliary services | PR | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 143-3-j | Safety and building operations | PR | 17,462,600 | 17,462,600 | 17,462,600 | 17,462,600 | 17,462,600 | 17,462,600 |
| 143-3-ka | Interagency agreements | PR | 125,500 | 125,500 | 125,500 | 125,500 | 125,500 | 125,500 |
| 143-3-kg | Construction career academy grant | PR | 250,000 | 0 | 250,000 | 0 | 250,000 | 0 |
| 143-3-km | Crex Meadows Youth Conservation Camp grant | PR | 80,000 | 0 | 80,000 | 0 | 80,000 | 0 |
| 143-3-l | Fire dues distribution | PR | 14,390,000 | 14,870,000 | 14,390,000 | 14,870,000 | 14,390,000 | 14,870,000 |
| 143-3-la | Fire prevention and fire dues administration | PR | 697,600 | 697,600 | 697,600 | 697,600 | 697,600 | 697,600 |
| 143-3-r | Safety and building operations; petroleum inspection fund | SEG | 5,547,400 | 5,547,400 | 5,547,400 | 5,547,400 | 5,547,400 | 5,547,400 |
| 143-3-sm | Diesel truck idling reduction grants | SEG | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 143-3-sn | Diesel truck idling reduction grant administration | SEG | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 | 70,400 |
| 143-3-v | Petroleum storage environmental remedial action; awards | SEG | 20,000,000 | 20,000,000 | 20,000,000 | 20,000,000 | 20,000,000 | 20,000,000 |
| 143-3-w | Petroleum storage environmental remedial action; administration | SEG | 2,824,300 | 2,824,300 | 2,824,300 | 2,824,300 | 2,824,300 | 2,824,300 |
| 143-4-a | General program operations | GPR | 1,445,800 | 1,445,800 | 1,445,800 | 1,445,800 | 1,445,800 | 1,445,800 |
| 143-4-k | Sale of materials or services | PR | 42,200 | 42,200 | 42,200 | 42,200 | 42,200 | 42,200 |
| 143-4-kd | Administrative services | PR | 3,715,900 | 3,715,900 | 3,715,900 | 3,715,900 | 3,715,900 | 3,715,900 |
| | | | | | | | | |
| **Corrections** | | | | | | | | |
| 410-1-a | General program operations | GPR | 663,044,400 | 666,080,000 | 663,044,400 | 666,080,000 | 663,044,400 | 666,080,000 |
| 410-1-aa | Institutional repair and maintenance | GPR | 4,201,300 | 4,201,300 | 4,201,300 | 4,201,300 | 4,201,300 | 4,201,300 |
| 410-1-ab | Corrections contracts and agreements | GPR | 24,829,500 | 17,832,300 | 24,829,500 | 17,832,300 | 24,829,500 | 17,832,300 |
| 410-1-b | Services for community corrections | GPR | 127,684,700 | 130,630,500 | 127,684,700 | 130,630,500 | 127,684,700 | 130,630,500 |
| 410-1-bm | Pharmacological treatment for certain child sex offenders | GPR | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| 410-1-bn | Reimbursing counties for probation, extended supervision and parole holds | GPR | 4,935,100 | 4,935,100 | 4,935,100 | 4,935,100 | 4,935,100 | 4,935,100 |
| 410-1-cw | Mother-young child care program | GPR | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 410-1-d | Purchased services for offenders | GPR | 28,700,200 | 30,995,200 | 28,700,200 | 30,995,200 | 28,700,200 | 30,995,200 |
| 410-1-f | Energy costs | GPR | 28,425,600 | 29,532,700 | 28,425,600 | 29,532,700 | 28,425,600 | 29,532,700 |
| 410-1-gc | Sex offender honesty testing | PR | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 |
| 410-1-gd | Sex offender management | PR | 813,000 | 1,076,500 | 813,000 | 1,076,500 | 813,000 | 1,076,500 |
| 410-1-gf | Probation, parole and extended supervision | PR | 11,845,800 | 11,845,800 | 11,845,800 | 11,845,800 | 11,845,800 | 11,845,800 |
| 410-1-gi | General operations | PR | 4,076,500 | 4,076,600 | 4,076,500 | 4,076,600 | 4,076,500 | 4,076,600 |
| 410-1-gk | Global positioning system tracking devices | PR | 4,200 | 26,000 | 4,200 | 26,000 | 4,200 | 26,000 |
| 410-1-gr | Home detention services | PR | 615,500 | 616,000 | 615,500 | 616,000 | 615,500 | 616,000 |
| 410-1-gt | Telephone company commissions | PR | 1,116,300 | 1,116,300 | 1,116,300 | 1,116,300 | 1,116,300 | 1,116,300 |
| 410-1-h | Administration of restitution | PR | 928,100 | 821,900 | 928,100 | 821,900 | 928,100 | 821,900 |
| 410-1-jz | Operations and maintenance | PR | 360,000 | 382,500 | 360,000 | 382,500 | 360,000 | 382,500 |
| 410-1-kc | Correctional institution enterprises; inmate activities and employment | PR | 3,158,700 | 3,158,700 | 3,158,700 | 3,158,700 | 3,158,700 | 3,158,700 |
| 410-1-kf | Correctional farms | PR | 4,282,700 | 4,284,300 | 4,282,700 | 4,284,300 | 4,282,700 | 4,284,300 |
| 410-1-kh | Victim services and programs | PR | 272,700 | 272,700 | 272,700 | 272,700 | 272,700 | 272,700 |
| 410-1-kk | Institutional operations and charges | PR | 17,642,900 | 17,944,300 | 17,642,900 | 17,944,300 | 17,642,900 | 17,944,300 |
| 410-1-km | Prison industries | PR | 18,412,900 | 18,279,000 | 18,412,900 | 18,279,000 | 18,412,900 | 18,279,000 |
| 410-1-kp | Correctional officer training | PR | 2,689,200 | 2,689,200 | 2,689,200 | 2,689,200 | 2,689,200 | 2,689,200 |
| 410-1-kx | Interagency and intra-agency programs | PR | 2,460,900 | 2,516,900 | 2,460,900 | 2,516,900 | 2,460,900 | 2,516,900 |
| 410-1-ky | Interagency and intra-agency aids | PR | 1,442,100 | 1,442,100 | 1,442,100 | 1,442,100 | 1,442,100 | 1,442,100 |
| 410-1-qm | Computer recycling | SEG | 295,800 | 294,400 | 295,800 | 294,400 | 295,800 | 294,400 |
| 410-2-a | General program operations | GPR | 1,142,900 | 1,143,000 | 1,142,900 | 1,143,000 | 1,142,900 | 1,143,000 |
| 410-3-a | General program operations | GPR | 1,051,900 | 1,052,100 | 1,051,900 | 1,052,100 | 1,051,900 | 1,052,100 |
| 410-3-ba | Mendota juvenile treatment center | GPR | 1,379,300 | 1,379,300 | 1,379,300 | 1,379,300 | 1,379,300 | 1,379,300 |
| 410-3-c | Reimbursement claims of counties containing juvenile correctional facilities | GPR | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |

| Approp. | Title | Fund | Act 20 $200 Million 2007-08 | Act 20 $200 Million 2008-09 | Enrolled SS AB 1 Additional $69 Million 2007-08 | Enrolled SS AB 1 Additional $69 Million 2008-09 | Act 226 Additional $270 Million 2007-08 | Act 226 Additional $270 Million 2008-09 |
|---|---|---|---|---|---|---|---|---|
| 410-3-cd | Community youth and family aids | GPR | 96,341,000 | 98,341,000 | 96,341,000 | 98,341,000 | 96,341,000 | 98,341,000 |
| 410-3-cg | Serious juvenile offenders | GPR | 15,837,300 | 16,829,800 | 15,837,300 | 16,829,800 | 15,837,300 | 16,829,800 |
| 410-3-f | Community intervention program | GPR | 3,750,000 | 3,750,000 | 3,750,000 | 3,750,000 | 3,750,000 | 3,750,000 |
| 410-3-hm | Juvenile correctional services | PR | 54,599,500 | 55,087,400 | 54,599,500 | 55,087,400 | 54,599,500 | 55,087,400 |
| 410-3-ho | Juvenile residential aftercare | PR | 5,088,300 | 5,395,300 | 5,088,300 | 5,395,300 | 5,088,300 | 5,395,300 |
| 410-3-hr | Juvenile corrective sanctions program | PR | 4,794,400 | 4,783,700 | 4,794,400 | 4,783,700 | 4,794,400 | 4,783,700 |
| 410-3-j | State-owned housing maintenance | PR | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 410-3-jr | Institutional operations and charges | PR | 217,400 | 217,400 | 217,400 | 217,400 | 217,400 | 217,400 |
| 410-3-ko | Interagency programs; community youth and family aids | PR | 2,449,200 | 2,449,200 | 2,449,200 | 2,449,200 | 2,449,200 | 2,449,200 |
| 410-3-kx | Interagency and intra-agency programs | PR | 1,702,200 | 1,702,200 | 1,702,200 | 1,702,200 | 1,702,200 | 1,702,200 |
| **District Attorneys** | | | | | | | | |
| 475-1-d | Salaries and fringe benefits | GPR | 42,729,400 | 42,859,700 | 42,729,400 | 42,859,700 | 42,729,400 | 42,859,700 |
| 475-1-i | Other employees | PR | 302,000 | 311,100 | 302,000 | 311,100 | 302,000 | 311,100 |
| 475-1-km | Deoxyribonucleic acid evidence activities | PR | 135,500 | 135,500 | 135,500 | 135,500 | 135,500 | 135,500 |
| **Educational Communications Board** | | | | | | | | |
| 225-1-a | General program operations | GPR | 3,306,100 | 3,306,100 | 3,306,100 | 3,306,100 | 3,306,100 | 3,306,100 |
| 225-1-b | Energy costs | GPR | 753,400 | 790,800 | 753,400 | 790,800 | 753,400 | 790,800 |
| 225-1-d | Milwaukee area technical college | GPR | 250,800 | 250,800 | 250,800 | 250,800 | 250,800 | 250,800 |
| 225-1-er | Transmitter operation | GPR | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 225-1-f | Programming | GPR | 1,194,400 | 1,194,400 | 1,194,400 | 1,194,400 | 1,194,400 | 1,194,400 |
| 225-1-g | Gifts, grants, contracts, leases, instructional material, and copyrights | PR | 8,755,200 | 8,755,200 | 8,755,200 | 8,755,200 | 8,755,200 | 8,755,200 |
| 225-1-kb | Emergency weather warning system operation | PR | 154,400 | 154,400 | 154,400 | 154,400 | 154,400 | 154,400 |
| **Employment Relations Commission** | | | | | | | | |
| 425-1-a | General program operations | GPR | 2,587,600 | 2,587,600 | 2,587,600 | 2,587,600 | 2,587,600 | 2,587,600 |
| 425-1-i | Fees, collective bargaining training, publications, and appeals | PR | 558,100 | 598,000 | 558,100 | 598,000 | 558,100 | 598,000 |
| **Financial Institutions** | | | | | | | | |
| 144-1-g | General program operations | PR | 14,975,000 | 14,975,000 | 14,975,000 | 14,975,000 | 14,975,000 | 14,975,000 |
| 144-1-h | Gifts, grants, settlements and publications | PR | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 144-1-i | Investor education fund | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 144-2-g | General program operations | PR | 1,923,700 | 1,936,100 | 1,923,700 | 1,936,100 | 1,923,700 | 1,936,100 |
| **Fox River Navigational System Authority** | | | | | | | | |
| 373-1-r | Establishment and operation | SEG | 126,700 | 126,700 | 126,700 | 126,700 | 126,700 | 126,700 |
| **Government Accountability Board** | | | | | | | | |
| 511-1-a | General program operations; general purpose revenue | GPR | 2,285,700 | 2,287,800 | 2,285,700 | 2,287,800 | 2,285,700 | 2,287,800 |
| 511-1-h | Materials and services | PR | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| 511-1-i | Elections administration; program revenue | PR | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 |
| 511-1-q | Wisconsin election campaign fund | SEG | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 511-1-t | Election administration | SEG | 100 | 100 | 100 | 100 | 100 | 100 |
| **Governor** | | | | | | | | |
| 525-1-f | Literacy improvement aids | GPR | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 |
| **Health and Family Services** | | | | | | | | |
| 435-1-a | General program operations | GPR | 5,700,200 | 5,650,200 | 5,700,200 | 5,650,200 | 5,700,200 | 5,650,200 |
| 435-1-gm | Licensing, review and certifying activities fees; supplies and services | PR | 9,412,400 | 9,412,500 | 9,412,400 | 9,412,500 | 9,412,400 | 9,412,500 |
| 435-1-gr | Supplemental food program for women, infants and children adminstration | PR | 110,000 | 0 | 110,000 | 0 | 110,000 | 0 |
| 435-1-hg | General program operations: health care information | PR | 1,174,800 | 862,100 | 1,174,800 | 862,100 | 1,174,800 | 862,100 |
| 435-1-hi | Compilations & special reports; health care information | PR | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 435-1-jb | Congenital disorders; operations | PR | 86,200 | 86,200 | 86,200 | 86,200 | 86,200 | 86,200 |
| 435-1-kx | Interagency and intra-agency programs | PR | 2,917,700 | 3,177,700 | 2,917,700 | 3,177,700 | 2,917,700 | 3,177,700 |
| 435-1-q | Groundwater and air quality standards | SEG | 306,000 | 306,000 | 306,000 | 306,000 | 306,000 | 306,000 |
| 435-2-a | General program operations | GPR | 63,193,100 | 63,421,100 | | | 63,193,100 | 63,421,100 |
| 435-2-aa | Institutional repair and maintenance | GPR | 659,300 | 659,300 | 659,300 | 659,300 | 659,300 | 659,300 |
| 435-2-bj | Competency examinations and conditional and supervised release services | GPR | 8,528,300 | 9,313,300 | 8,528,300 | 9,313,300 | 8,528,300 | 9,313,300 |
| 435-2-bm | Secure mental health units or facilities | GPR | 75,273,300 | 79,574,500 | 75,273,300 | 79,574,500 | 75,273,300 | 79,574,500 |
| 435-2-f | Energy costs | GPR | 3,879,400 | 4,077,700 | 3,879,400 | 4,077,700 | 3,879,400 | 4,077,700 |
| 435-2-g | Alternative services of institutes and centers | PR | 11,837,800 | 11,853,000 | 11,837,800 | 11,853,000 | 11,837,800 | 11,853,000 |
| 435-2-gk | Institutional operations and charges | PR | 165,296,500 | 166,482,800 | 165,296,500 | 166,482,800 | 165,296,500 | 166,482,800 |
| 435-2-kx | Interagency and intra-agency programs | PR | 7,149,900 | 7,241,700 | 7,149,900 | 7,241,700 | 7,149,900 | 7,241,700 |
| 435-3-a | General program operations | GPR | 5,727,400 | 0 | 5,727,400 | 0 | 5,727,400 | 0 |
| 435-3-bc | Grants for children's community programs | GPR | 797,200 | 0 | 797,200 | 0 | 797,200 | 0 |
| 435-3-cd | Domestic abuse grants | GPR | 7,290,300 | 0 | 7,290,300 | 0 | 7,290,300 | 0 |
| 435-3-cf | Foster, treatment foster & family-operated group home parent insurance & liability | GPR | 60,000 | 0 | 60,000 | 0 | 60,000 | 0 |
| 435-3-cw | Milwaukee child welfare services; general program operations | GPR | 12,418,700 | 0 | 12,418,700 | 0 | 12,418,700 | 0 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 435-3-cx | Milwaukee child welfare services; aids | GPR | 36,862,400 | 0 | 36,862,400 | 0 | 36,862,400 | 0 |
| 435-3-da | Child welfare program enhancement plan; aids | GPR | 1,117,200 | 0 | 1,117,200 | 0 | 1,117,200 | 0 |
| 435-3-dd | State foster care and adoption services | GPR | 48,059,700 | 0 | 48,059,700 | 0 | 48,059,700 | 0 |
| 435-3-dg | State adoption information exchange and state adoption center | GPR | 171,300 | 0 | 171,300 | 0 | 171,300 | 0 |
| 435-3-eg | Brighter futures initiative and tribal adolescent services | GPR | 1,959,500 | 0 | 1,959,500 | 0 | 1,959,500 | 0 |
| 435-3-gx | Milwaukee child welfare services; collections | PR | 7,720,700 | 0 | 7,720,700 | 0 | 7,720,700 | 0 |
| 435-3-hh | Domestic abuse surcharge grants | PR | 641,500 | 0 | 641,500 | 0 | 641,500 | 0 |
| 435-3-j | Statewide automated child welfare information system receipts | PR | 850,800 | 0 | 850,800 | 0 | 850,800 | 0 |
| 435-3-jb | Fees for administrative services | PR | 78,800 | 0 | 78,800 | 0 | 78,800 | 0 |
| 435-3-jj | Searches for birth parents and adoption record information; foreign adoption | PR | 90,300 | 0 | 90,300 | 0 | 90,300 | 0 |
| 435-3-jm | Licensing activities | PR | 958,400 | 0 | 958,400 | 0 | 958,400 | 0 |
| 435-3-kc | Interagency and intra-agency aids; kinship care and long-term kinship care | PR | 21,878,300 | 0 | 21,878,300 | 0 | 21,878,300 | 0 |
| 435-3-kd | Kinship care and long-term kinship care assessments | PR | 1,464,000 | 0 | 1,464,000 | 0 | 1,464,000 | 0 |
| 435-3-kw | Interagency and intra-agency aids; Milwaukee child welfare services | PR | 21,991,100 | 0 | 21,991,100 | 0 | 21,991,100 | 0 |
| 435-3-kx | Interagency and intra-agency programs | PR | 15,706,000 | 0 | 15,706,000 | 0 | 15,706,000 | 0 |
| 435-3-kz | Interagency and intra-agency local assistance | PR | 500,000 | 0 | 500,000 | 0 | 500,000 | 0 |
| 435-4-a | General program operations | GPR | 10,415,700 | 10,426,000 | 10,415,700 | 10,426,000 | 10,415,700 | 10,426,000 |
| 435-4-b | Medical assistance program benefits | GPR | 1,682,533,200 | 1,455,731,900 | 1,682,533,200 | 1,455,731,900 | 1,682,533,200 | 1,455,731,900 |
| 435-4-bm | MA food stamp program admin; contracts costs; insurance reports & residential centers | GPR | 37,224,500 | 35,467,100 | 37,224,500 | 35,467,100 | 37,224,500 | 35,467,100 |
| 435-4-bn | Income maintenance | GPR | 37,206,300 | 37,356,300 | 37,206,300 | 37,356,300 | 37,206,300 | 37,356,300 |
| 435-4-bt | Relief block grants to counties | GPR | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 435-4-bv | Prescription drug assistance for elderly; aids | GPR | 54,229,100 | 61,826,600 | | | 54,229,100 | 61,826,600 |
| 435-4-d | Facility appeals mechanism | GPR | 546,800 | 546,800 | 546,800 | 546,800 | 546,800 | 546,800 |
| 435-4-e | Disease aids | GPR | 4,641,600 | 5,080,000 | 4,641,600 | 5,080,000 | 4,641,600 | 5,080,000 |
| 435-4-gm | Health services regulation | PR | 21,200 | 21,200 | 21,200 | 21,200 | 21,200 | 21,200 |
| 435-4-gp | Medical assistance; hospital assessments | PR | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 435-4-h | General or medical assistance medical program; intergovernmental transfer | PR | 6,799,400 | 6,799,400 | 6,799,400 | 6,799,400 | 6,799,400 | 6,799,400 |
| 435-4-im | Medical assistance; correct payment recovery; collections; other recoveries | PR | 17,321,200 | 17,341,000 | 17,321,200 | 17,341,000 | 17,321,200 | 17,341,000 |
| 435-4-in | Community options program; family care; recovery of costs administration | PR | 102,600 | 102,600 | 102,600 | 102,600 | 102,600 | 102,600 |
| 435-4-j | Prescription drug assistance for elderly; manufacturer rebates | PR | 67,303,500 | 81,413,200 | 67,303,500 | 81,413,200 | 67,303,500 | 81,413,200 |
| 435-4-jb | Prescription drug assistance for elderly; enrollment fees | PR | 3,408,400 | 3,467,600 | 3,408,400 | 3,467,600 | 3,408,400 | 3,467,600 |
| 435-4-je | Disease aids; drug manufacturer rebates | PR | 224,400 | 252,200 | 224,400 | 252,200 | 224,400 | 252,200 |
| 435-4-jw | BadgerCare plus administrative costs | PR | 476,100 | 2,186,200 | 476,100 | 2,186,200 | 476,100 | 2,186,200 |
| 435-4-jz | Medical assistance and BadgerCare cost sharing and employer penalty assess | PR | 11,924,600 | 27,785,500 | 11,924,600 | 27,785,500 | 11,924,600 | 27,785,500 |
| 435-4-kb | Relief block grants to tribal governing bodies | PR | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| 435-4-kt | Medical assistance outreach and reimbursements for tribes | PR | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 |
| 435-4-kx | Interagency and intra-agency programs | PR | 2,681,900 | 2,681,900 | 2,681,900 | 2,681,900 | 2,681,900 | 2,681,900 |
| 435-4-ky | Interagency and intra-agency aids | PR | 995,600 | 995,600 | 995,600 | 995,600 | 995,600 | 995,600 |
| 435-4-kz | Interagency and intra-agency local assistance | PR | 386,100 | 386,100 | 386,100 | 386,100 | 386,100 | 386,100 |
| 435-4-l | Fraud and error reduction | PR | 801,300 | 801,300 | 801,300 | 801,300 | 801,300 | 801,300 |
| 435-4-w | Medical assistance trust fund | SEG | 237,948,300 | 493,138,200 | 237,948,300 | 493,138,200 | 237,948,300 | 493,138,200 |
| 435-5-ab | Child abuse and neglect prevention and universal home visitation grants | GPR | 995,700 | 0 | 995,700 | 0 | 995,700 | 0 |
| 435-5-am | Services,reimbursement and payment related to human immunodeficiency virus | GPR | 5,108,800 | 5,530,400 | 5,108,800 | 5,530,400 | 5,108,800 | 5,530,400 |
| 435-5-cb | Well woman program | GPR | 2,250,700 | 2,250,700 | 2,250,700 | 2,250,700 | 2,250,700 | 2,250,700 |
| 435-5-cc | Cancer control and prevention | GPR | 394,600 | 394,600 | 394,600 | 394,600 | 394,600 | 394,600 |
| 435-5-ce | Primary health for homeless individuals | GPR | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 435-5-ch | Emergency medical services; aids | GPR | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 435-5-de | Dental services | GPR | 3,136,600 | 3,136,600 | 3,136,600 | 3,136,600 | 3,136,600 | 3,136,600 |
| 435-5-dg | Clinic aids | GPR | 100,000 | 75,000 | 100,000 | 75,000 | 100,000 | 75,000 |
| 435-5-dm | Rural health dental clinics | GPR | 1,005,100 | 1,005,100 | 1,005,100 | 1,005,100 | 1,005,100 | 1,005,100 |
| 435-5-dn | Food distribution costs | GPR | 320,000 | 0 | 320,000 | 0 | 320,000 | 0 |
| 435-5-ds | Statewide poison control program | GPR | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| 435-5-e | Public health dispensaries and drugs | GPR | 425,500 | 450,300 | 425,500 | 450,300 | 425,500 | 450,300 |
| 435-5-ed | Radon aids | GPR | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 435-5-ef | Lead poisoning or lead exposure services | GPR | 1,004,100 | 1,004,100 | 1,004,100 | 1,004,100 | 1,004,100 | 1,004,100 |
| 435-5-eg | Pregnancy counseling | GPR | 77,600 | 77,600 | 77,600 | 77,600 | 77,600 | 77,600 |
| 435-5-em | Supplemental food program for women, infants and children benefits | GPR | 179,300 | 0 | 179,300 | 0 | 179,300 | 0 |
| 435-5-eu | Reducing fetal and infant mortality and morbidity | GPR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 435-5-ev | Pregnancy outreach and infant health | GPR | 211,200 | 211,200 | 211,200 | 211,200 | 211,200 | 211,200 |
| 435-5-f | Family planning | GPR | 1,955,200 | 1,955,200 | 1,955,200 | 1,955,200 | 1,955,200 | 1,955,200 |
| 435-5-fh | Community health services | GPR | 3,100,000 | 6,100,000 | 3,100,000 | 6,100,000 | 3,100,000 | 6,100,000 |
| 435-5-fm | Tobacco use control grants | GPR | 15,000,000 | 15,250,000 | | | 15,000,000 | 15,250,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 435-5-ja | Congenital disorders; diagnosis, special dietary treatment and counseling | PR | 2,194,300 | 2,294,300 | 2,194,300 | 2,294,300 | 2,194,300 | 2,294,300 |
| 435-5-kb | Minority health | PR | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 435-5-ke | American Indian health projects | PR | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 435-5-ky | Interagency and intra-agency aids | PR | 192,700 | 252,700 | 192,700 | 252,700 | 192,700 | 252,700 |
| 435-6-a | General program operations; physical disabilities | GPR | 15,785,500 | 15,893,400 | 15,785,500 | 15,893,400 | 15,785,500 | 15,893,400 |
| 435-6-ee | Administrative expenses for state supplement to federal supplemental security income program | GPR | 611,800 | 611,800 | 611,800 | 611,800 | 611,800 | 611,800 |
| 435-6-g | Nursing facility resident protection | PR | 151,000 | 151,000 | 151,000 | 151,000 | 151,000 | 151,000 |
| 435-6-gb | Alcohol and drug abuse initiatives | PR | 846,700 | 846,500 | 846,700 | 846,500 | 846,700 | 846,500 |
| 435-6-hs | Interpreter services for hearing impaired | PR | 40,100 | 40,100 | 40,100 | 40,100 | 40,100 | 40,100 |
| 435-6-jb | Fees for administrative services | PR | 202,300 | 202,300 | 202,300 | 202,300 | 202,300 | 202,300 |
| 435-6-jm | Licensing and support services | PR | 4,566,000 | 4,485,800 | 4,566,000 | 4,485,800 | 4,566,000 | 4,485,800 |
| 435-6-kx | Interagency and intra-agency programs | PR | 1,545,300 | 1,517,100 | 1,545,300 | 1,517,100 | 1,545,300 | 1,517,100 |
| 435-7-b | Community aids and medical assistance payments | GPR | 173,483,400 | 163,621,400 | 173,483,400 | 163,621,400 | 173,483,400 | 163,621,400 |
| 435-7-bc | Grants for community programs | GPR | 6,561,900 | 6,561,900 | 6,561,900 | 6,561,900 | 6,561,900 | 6,561,900 |
| 435-7-bd | Long-term care programs | GPR | 94,321,200 | 94,321,200 | 94,321,200 | 94,321,200 | 94,321,200 | 94,321,200 |
| 435-7-be | Mental health treatment services | GPR | 10,583,800 | 10,583,800 | 10,583,800 | 10,583,800 | 10,583,800 | 10,583,800 |
| 435-7-bg | Alzheimer's disease; training and information grants | GPR | 132,700 | 132,700 | 132,700 | 132,700 | 132,700 | 132,700 |
| 435-7-bl | Community support programs and psychosocial services | GPR | 1,186,900 | 1,186,900 | 1,186,900 | 1,186,900 | 1,186,900 | 1,186,900 |
| 435-7-bm | Purchased services for clients | GPR | 94,800 | 94,800 | 94,800 | 94,800 | 94,800 | 94,800 |
| 435-7-br | Respite care | GPR | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| 435-7-bt | Early intervention services for infants and toddlers with disabilities | GPR | 6,878,700 | 6,878,700 | 6,878,700 | 6,878,700 | 6,878,700 | 6,878,700 |
| 435-7-c | Independent living centers | GPR | 983,500 | 983,500 | 983,500 | 983,500 | 983,500 | 983,500 |
| 435-7-cg | Guardianship grant program | GPR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 435-7-co | Integrated service programs for children with severe disabilities | GPR | 133,300 | 133,300 | 133,300 | 133,300 | 133,300 | 133,300 |
| 435-7-d | Interpreter services and telecommunication aid for the hearing impaired | GPR | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 435-7-dh | Programs for senior citizens; elder abuse services; benefit specialist program | GPR | 11,909,800 | 11,909,800 | 11,909,800 | 11,909,800 | 11,909,800 | 11,909,800 |
| 435-7-g | Long-term care; county contributions | PR | 10,415,200 | 29,480,100 | 10,415,200 | 29,480,100 | 10,415,200 | 29,480,100 |
| 435-7-gg | Collection remittances to local units of government | PR | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 435-7-hy | Services for drivers, local assistance | PR | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 435-7-im | Community options program; family care benefit; recovery of costs | PR | 375,000 | 375,000 | 375,000 | 375,000 | 375,000 | 375,000 |
| 435-7-kb | Severely emotionally disturbed children | PR | 731,800 | 731,800 | 731,800 | 731,800 | 731,800 | 731,800 |
| 435-7-kc | Independent living center grants | PR | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 435-7-kg | Compulsive gambling awareness campaigns | PR | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 435-7-kl | Indian aids | PR | 271,600 | 271,600 | 271,600 | 271,600 | 271,600 | 271,600 |
| 435-7-km | Indian drug abuse prevention and education | PR | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 435-7-kn | Elderly nutrition; home-delivered and congregate meals | PR | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 435-7-ky | Interagency and intra-agency aids | PR | 29,868,000 | 29,868,000 | 29,868,000 | 29,868,000 | 29,868,000 | 29,868,000 |
| 435-7-kz | Interagency and intra-agency local assistance | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 435-8-a | General program operations | GPR | 13,254,600 | 12,905,300 | 13,254,600 | 12,905,300 | 13,254,600 | 12,905,300 |
| 435-8-k | Administrative and support services | PR | 34,293,600 | 34,946,500 | 34,293,600 | 34,946,500 | 34,293,600 | 34,946,500 |
| 435-8-kx | Interagency and intra-agency programs | PR | 140,600 | 140,600 | 140,600 | 140,600 | 140,600 | 140,600 |
| | | | | | | | | |
| **Higher Educational Aids Board** | | | | | | | | |
| 235-1-b | Tuition grants | GPR | 25,456,600 | 26,077,500 | 25,456,600 | 26,077,500 | 25,456,600 | 26,077,500 |
| 235-1-cm | Nursing student loan program | GPR | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| 235-1-cr | Minority teacher loans | GPR | 262,100 | 262,100 | 262,100 | 262,100 | 262,100 | 262,100 |
| 235-1-cu | Teacher education loan program | GPR | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| 235-1-cx | Loan program for teachers & orient & mobility instructors of visually impaired pupils | GPR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 235-1-d | Dental education contract | GPR | 1,400,400 | 1,400,400 | 1,400,400 | 1,400,400 | 1,400,400 | 1,400,400 |
| 235-1-fd | Talent incentive grants | GPR | 4,503,800 | 4,503,800 | 4,503,800 | 4,503,800 | 4,503,800 | 4,503,800 |
| 235-1-ff | Wisconsin higher education grants; technical college students | GPR | 17,130,200 | 17,548,000 | 17,130,200 | 17,548,000 | 17,130,200 | 17,548,000 |
| 235-1-fg | Minority undergraduate retention grants program | GPR | 775,900 | 794,900 | 775,900 | 794,900 | 775,900 | 794,900 |
| 235-1-fj | Handicapped student grants | GPR | 123,800 | 123,800 | 123,800 | 123,800 | 123,800 | 123,800 |
| 235-1-fz | Remission of fees for veterans and dependents | GPR | 5,013,700 | 6,562,300 | 5,013,700 | 6,562,300 | 5,013,700 | 6,562,300 |
| 235-1-k | Indian student assistance | PR | 787,600 | 787,600 | 787,600 | 787,600 | 787,600 | 787,600 |
| 235-1-km | Wisconsin higher education grants; tribal college students | PR | 414,000 | 424,000 | 414,000 | 424,000 | 414,000 | 424,000 |
| 235-2-aa | General program operations | GPR | 904,600 | 910,400 | 904,600 | 910,400 | 904,600 | 910,400 |
| 235-2-ga | Student interest payments | PR | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | | | | | | | |
| **Historical Society** | | | | | | | | |
| 245-1-a | General program operations | GPR | 10,945,200 | 11,074,100 | 10,945,200 | 11,074,100 | 10,945,200 | 11,074,100 |
| 245-1-b | Wisconsin black historical society and museum | GPR | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 245-1-c | Energy costs | GPR | 827,200 | 862,200 | 827,200 | 862,200 | 827,200 | 862,200 |
| 245-1-h | Gifts, grants, and membership sales | PR | 338,700 | 338,700 | 338,700 | 338,700 | 338,700 | 338,700 |
| 245-1-k | Storage facility | PR | 0 | 127,600 | 0 | 127,600 | 0 | 127,600 |
| 245-1-km | Northern great lakes center | PR | 261,200 | 261,200 | 261,200 | 261,200 | 261,200 | 261,200 |
| 245-1-ks | General program operations - service funds | PR | 1,791,500 | 1,791,500 | 1,791,500 | 1,791,500 | 1,791,500 | 1,791,500 |
| 245-1-kw | Records management–service funds | PR | 193,400 | 258,000 | 193,400 | 258,000 | 193,400 | 258,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 245-1-y | Northern great lakes center; interpretive programming | SEG | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 |
| **Insurance** | | | | | | | | |
| 145-1-g | General program operations | PR | 15,704,300 | 15,754,200 | 15,704,300 | 15,754,200 | 15,704,300 | 15,754,200 |
| 145-2-u | Administration | SEG | 1,579,100 | 1,179,300 | 1,579,100 | 1,179,300 | 1,579,100 | 1,179,300 |
| 145-2-um | Peer review council | SEG | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| 145-2-v | Specified responsibilities, investment board payments and future medical expenses | SEG | 54,697,400 | 54,697,400 | 54,697,400 | 54,697,400 | 54,697,400 | 54,697,400 |
| 145-3-u | Administration | SEG | 898,500 | 898,500 | 898,500 | 898,500 | 898,500 | 898,500 |
| 145-3-v | Specified payments, fire dues and reinsurance | SEG | 26,926,600 | 26,926,600 | 26,926,600 | 26,926,600 | 26,926,600 | 26,926,600 |
| 145-4-u | Administration | SEG | 621,000 | 621,000 | 621,000 | 621,000 | 621,000 | 621,000 |
| 145-4-v | Specified payments and losses | SEG | 3,564,000 | 3,564,000 | 3,564,000 | 3,564,000 | 3,564,000 | 3,564,000 |
| **Justice** | | | | | | | | |
| 455-1-a | General program operations | GPR | 13,502,500 | 13,524,600 | 13,502,500 | 13,524,600 | 13,502,500 | 13,524,600 |
| 455-1-d | Legal expenses | GPR | 825,100 | 825,100 | 825,100 | 825,100 | 825,100 | 825,100 |
| 455-1-k | Environment litigation project | PR | 555,400 | 555,400 | 555,400 | 555,400 | 555,400 | 555,400 |
| 455-1-km | Interagency and intra-agency assistance | PR | 1,053,600 | 1,053,600 | 1,053,600 | 1,053,600 | 1,053,600 | 1,053,600 |
| 455-2-a | General program operations | GPR | 16,444,700 | 16,510,300 | 16,444,700 | 16,510,300 | 16,444,700 | 16,510,300 |
| 455-2-dq | Law enforcement community policing grants | GPR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 455-2-gc | Gaming law enforcement; Indian gaming | PR | 131,600 | 131,600 | 131,600 | 131,600 | 131,600 | 131,600 |
| 455-2-gm | Criminal history searches; fingerprint identification | PR | 5,156,700 | 4,593,200 | 5,156,700 | 4,593,200 | 5,156,700 | 4,593,200 |
| 455-2-gr | Handgun purchaser record check | PR | 456,400 | 456,400 | 456,400 | 456,400 | 456,400 | 456,400 |
| 455-2-h | Terminal charges | PR | 2,697,300 | 2,699,100 | 2,697,300 | 2,699,100 | 2,697,300 | 2,699,100 |
| 455-2-j | Law enforcement training fund, local assistance | PR | 5,159,400 | 5,159,400 | 5,159,400 | 5,159,400 | 5,159,400 | 5,159,400 |
| 455-2-ja | Law enforcement training fund, state operations | PR | 3,702,600 | 3,702,600 | 3,702,600 | 3,702,600 | 3,702,600 | 3,702,600 |
| 455-2-jb | Crime laboratory equipment and supplies | PR | 364,100 | 364,100 | 364,100 | 364,100 | 364,100 | 364,100 |
| 455-2-k | Interagency and intra-agency assistance | PR | 238,500 | 238,500 | 238,500 | 238,500 | 238,500 | 238,500 |
| 455-2-kc | Transaction information management of enforcement system | PR | 982,000 | 982,000 | 982,000 | 982,000 | 982,000 | 982,000 |
| 455-2-kd | Drug law enforcement, crime laboratories, and genetic evidence activities | PR | 8,244,000 | 8,244,000 | 8,244,000 | 8,244,000 | 8,244,000 | 8,244,000 |
| 455-2-ke | Drug enforcement intelligence operations | PR | 1,679,500 | 1,680,300 | 1,679,500 | 1,680,300 | 1,679,500 | 1,680,300 |
| 455-2-kp | Drug crimes enforcement; local grants | PR | 848,600 | 848,600 | 848,600 | 848,600 | 848,600 | 848,600 |
| 455-2-kq | County law enforcement services | PR | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| 455-2-kt | County-tribal programs, local assistance | PR | 708,400 | 708,400 | 708,400 | 708,400 | 708,400 | 708,400 |
| 455-2-ku | County-tribal programs, state operations | PR | 91,500 | 91,500 | 91,500 | 91,500 | 91,500 | 91,500 |
| 455-2-kw | Tribal law enforcement assistance | PR | 780,000 | 780,000 | 780,000 | 780,000 | 780,000 | 780,000 |
| 455-2-lm | Crime laboratories; deoxyribonucleic acid analysis | PR | 726,300 | 726,300 | 726,300 | 726,300 | 726,300 | 726,300 |
| 455-2-r | Gaming law enforcement; lottery revenues | SEG | 348,000 | 348,000 | 348,000 | 348,000 | 348,000 | 348,000 |
| 455-3-a | General program operations | GPR | 4,905,900 | 4,905,900 | 4,905,900 | 4,905,900 | 4,905,900 | 4,905,900 |
| 455-5-a | General program operations | GPR | 1,117,700 | 1,117,700 | 1,117,700 | 1,117,700 | 1,117,700 | 1,117,700 |
| 455-5-b | Awards for victims of crimes | GPR | 1,258,000 | 1,258,000 | 1,258,000 | 1,258,000 | 1,258,000 | 1,258,000 |
| 455-5-c | Reimbursement for victim and witness services | GPR | 1,422,200 | 1,422,200 | 1,422,200 | 1,422,200 | 1,422,200 | 1,422,200 |
| 455-5-g | Crime victim and witness assistance surcharge, general services | PR | 3,182,000 | 3,438,100 | 3,182,000 | 3,438,100 | 3,182,000 | 3,438,100 |
| 455-5-gc | Crime victim and witness surcharge, sexual assault victim services | PR | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 455-5-h | Crime victim compensation services | PR | 51,200 | 51,200 | 51,200 | 51,200 | 51,200 | 51,200 |
| 455-5-hh | Crime victim restitution | PR | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 455-5-i | Victim compensation, inmate payments | PR | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 |
| 455-5-k | Interagency and intra-agency assistance; reimbursement to counties | PR | 505,300 | 505,300 | 505,300 | 505,300 | 505,300 | 505,300 |
| 455-5-kj | Victim payments, victim surcharge | PR | 488,800 | 488,800 | 488,800 | 488,800 | 488,800 | 488,800 |
| 455-5-kp | Reimbursement to counties for victim-witness services | PR | 885,300 | 885,300 | 885,300 | 885,300 | 885,300 | 885,300 |
| **Lieutenant Governor** | | | | | | | | |
| 540-1-a | General program operations | GPR | 408,200 | 408,200 | 408,200 | 408,200 | 408,200 | 408,200 |
| **Lower Fox River Remediation Authority** | | | | | | | | |
| 375-1-a | Initial costs | GPR | 100,000 | 0 | 100,000 | 0 | 100,000 | 0 |
| **Lower Wisconsin State Riverway Board** | | | | | | | | |
| 360-1-q | General program operations -- conservation fund | SEG | 186,900 | 186,900 | 186,900 | 186,900 | 186,900 | 186,900 |
| **Medical College of Wisconsin** | | | | | | | | |
| 250-1-a | General program operations | GPR | 2,052,500 | 2,052,500 | 2,052,500 | 2,052,500 | 2,052,500 | 2,052,500 |
| 250-1-b | Family medicine and practice | GPR | 3,371,900 | 3,371,900 | 3,371,900 | 3,371,900 | 3,371,900 | 3,371,900 |
| 250-2-g | Breast cancer research | PR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| **Military Affairs** | | | | | | | | |
| 465-1-a | General program operations | GPR | 5,438,600 | 5,438,600 | 5,438,600 | 5,438,600 | 5,438,600 | 5,438,600 |
| 465-1-b | Repair and maintenance | GPR | 815,100 | 815,100 | 815,100 | 815,100 | 815,100 | 815,100 |
| 465-1-e | State service flags | GPR | 400 | 400 | 400 | 400 | 400 | 400 |
| 465-1-f | Energy costs | GPR | 2,834,300 | 2,967,300 | 2,834,300 | 2,967,300 | 2,834,300 | 2,967,300 |
| 465-1-g | Military property | PR | 582,000 | 582,000 | 582,000 | 582,000 | 582,000 | 582,000 |
| 465-1-h | Intergovernmental services | PR | 281,600 | 281,600 | 281,600 | 281,600 | 281,600 | 281,600 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 465-1-k | Armory store operations | PR | 244,200 | 244,200 | 244,200 | 244,200 | 244,200 | 244,200 |
| 465-1-km | Agency services | PR | 68,300 | 68,300 | 68,300 | 68,300 | 68,300 | 68,300 |
| 465-3-a | General program operations | GPR | 821,900 | 821,900 | 821,900 | 821,900 | 821,900 | 821,900 |
| 465-3-dd | Regional emergency response teams | GPR | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 |
| 465-3-dp | Emergency response equipment | GPR | 468,000 | 468,000 | 468,000 | 468,000 | 468,000 | 468,000 |
| 465-3-dt | Emergency response training | GPR | 64,900 | 64,900 | 64,900 | 64,900 | 64,900 | 64,900 |
| 465-3-f | Civil air patrol aids | GPR | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 465-3-g | Program services | PR | 1,201,400 | 1,201,400 | 1,201,400 | 1,201,400 | 1,201,400 | 1,201,400 |
| 465-3-i | Emergency planning and reporting; administration | PR | 918,400 | 918,400 | 918,400 | 918,400 | 918,400 | 918,400 |
| 465-3-jm | Division of emergency management; emergency planning grants | PR | 834,700 | 834,700 | 834,700 | 834,700 | 834,700 | 834,700 |
| 465-3-r | Division of emergency management; petroleum inspection fund | SEG | 466,800 | 466,800 | 466,800 | 466,800 | 466,800 | 466,800 |
| 465-3-t | Emergency response training - environmental fund | SEG | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 |
| 465-4-ka | Youth challenge program; public instruction funds | PR | 1,554,600 | 1,554,600 | 1,554,600 | 1,554,600 | 1,554,600 | 1,554,600 |
| | | | | | | | | |
| **Miscellaneous Appropriations** | | | | | | | | |
| 855-4-f | Transfer to environmental fund; nonpoint sources | GPR | 11,514,000 | 13,625,000 | 11,514,000 | 13,625,000 | 11,514,000 | 13,625,000 |
| 855-4-fs | Aid for certain local purchases and projects | GPR | 87,500 | 0 | 87,500 | 0 | 87,500 | 0 |
| 855-4-w | Transfer to transportation fund; petroleum inspection fund | SEG | 20,321,700 | 6,321,700 | 20,321,700 | 6,321,700 | 20,321,700 | 6,321,700 |
| | | | | | | | | |
| **Natural Resources** | | | | | | | | |
| 370-1-cq | Forestry--reforestation | SEG | 100,000 | 101,500 | 100,000 | 101,500 | 100,000 | 101,500 |
| 370-1-cr | Forestry--recording fees | SEG | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 370-1-cu | Forestry - forestry education curriculum | SEG | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 370-1-cv | Forestry - public education | SEG | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 370-1-cx | Forestry-management plans | SEG | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 |
| 370-1-ea | Parks -- general program operations | GPR | 5,506,900 | 5,506,900 | 5,506,900 | 5,506,900 | 5,506,900 | 5,506,900 |
| 370-1-fd | Endangered resources--natural heritage inventory program | GPR | 250,300 | 250,300 | 250,300 | 250,300 | 250,300 | 250,300 |
| 370-1-gt | Habitat conservation plan fees | SEG | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 370-1-hk | Elk management | PR | 103,600 | 104,300 | 103,600 | 104,300 | 103,600 | 104,300 |
| 370-1-hv | Aquatic and terrestrial resources inventory | SEG | 129,800 | 129,800 | 129,800 | 129,800 | 129,800 | 129,800 |
| 370-1-jr | Rental property and equipment -- maintenance and replacement | SEG | 0 | 8,400 | 0 | 8,400 | 0 | 8,400 |
| 370-1-kq | Taxes and assessments; conservation fund | SEG | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 370-1-lk | Reintroduction of whooping cranes | PR | 62,600 | 62,600 | 62,600 | 62,600 | 62,600 | 62,600 |
| 370-1-ma | General program operations--state funds | GPR | 5,900 | 5,900 | 5,900 | 5,900 | 5,900 | 5,900 |
| 370-1-mi | General program operations--private and public sources | PR | 627,800 | 627,800 | 627,800 | 627,800 | 627,800 | 627,800 |
| 370-1-mk | General program operations--service funds | PR | 796,200 | 796,200 | 796,200 | 796,200 | 796,200 | 796,200 |
| 370-1-mq | General program operations--state snowmobile trails and areas | SEG | 208,700 | 211,800 | 208,700 | 211,800 | 208,700 | 211,800 |
| 370-1-ms | General program operations--state all-terrain vehicle projects | SEG | 1,029,100 | 313,600 | 1,029,100 | 313,600 | 1,029,100 | 313,600 |
| 370-1-mu | General program operations--state funds | SEG | 38,521,100 | 38,869,100 | 38,521,100 | 38,869,100 | 38,521,100 | 38,869,100 |
| 370-1-mv | General program operations - state funds; forestry | SEG | 50,347,400 | 50,780,500 | 50,347,400 | 50,780,500 | 50,347,400 | 50,780,500 |
| 370-2-bg | Air management -- stationary sources | PR | 9,058,000 | 9,060,300 | 9,058,000 | 9,060,300 | 9,058,000 | 9,060,300 |
| 370-2-bh | Air management--state permit sources | PR | 1,292,000 | 1,292,000 | 1,292,000 | 1,292,000 | 1,292,000 | 1,292,000 |
| 370-2-bi | Air management -- asbestos management | PR | 460,300 | 460,500 | 460,300 | 460,500 | 460,300 | 460,500 |
| 370-2-bq | Air management--vapor recovery administration | SEG | 92,100 | 92,200 | 92,100 | 92,200 | 92,100 | 92,200 |
| 370-2-br | Air management--mobile sources | SEG | 1,318,400 | 1,326,700 | 1,318,400 | 1,326,700 | 1,318,400 | 1,326,700 |
| 370-2-cf | Air management - motor vehicle emission inspection & maintenance program, state funds | GPR | 64,500 | 64,500 | 64,500 | 64,500 | 64,500 | 64,500 |
| 370-2-cg | Air management -- recovery of ozone-depleting refrigerants | PR | 139,000 | 139,100 | 139,000 | 139,100 | 139,000 | 139,100 |
| 370-2-ci | Air management--permit review and enforcement | PR | 3,168,000 | 2,219,400 | 3,168,000 | 2,219,400 | 3,168,000 | 2,219,400 |
| 370-2-dg | Solid waste management--solid and hazardous waste disposal administration | PR | 3,333,700 | 3,336,600 | 3,333,700 | 3,336,600 | 3,333,700 | 3,336,600 |
| 370-2-dh | Solid waste management-remediated property | PR | 799,000 | 799,400 | 799,000 | 799,400 | 799,000 | 799,400 |
| 370-2-dv | Solid waste management--environmental repair; spills; abandoned containers | SEG | 2,440,800 | 2,441,700 | 2,440,800 | 2,441,700 | 2,440,800 | 2,441,700 |
| 370-2-dw | Solid waste management--environmental repair; petroleum spills; administration | SEG | 1,453,600 | 1,453,800 | 1,453,600 | 1,453,800 | 1,453,600 | 1,453,800 |
| 370-2-eq | Solid waste management - dry cleaner environmental response | SEG | 159,000 | 159,000 | 159,000 | 159,000 | 159,000 | 159,000 |
| 370-2-gh | Mining--mining regulation and administration | PR | 120,800 | 120,800 | 120,800 | 120,800 | 120,800 | 120,800 |
| 370-2-hq | Recycling; administration | SEG | 1,280,300 | 1,281,200 | 1,280,300 | 1,281,200 | 1,280,300 | 1,281,200 |
| 370-2-ma | General program operations--state funds | GPR | 1,681,600 | 1,681,600 | 1,681,600 | 1,681,600 | 1,681,600 | 1,681,600 |
| 370-2-mk | General program operations--service funds | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 370-2-mq | General program operations - environmental fund | SEG | 3,198,000 | 3,201,200 | 3,198,000 | 3,201,200 | 3,198,000 | 3,201,200 |
| 370-2-mr | General program operations - brownfields | SEG | 367,500 | 367,600 | 367,500 | 367,600 | 367,500 | 367,600 |
| 370-2-mu | Petroleum inspection fund suppl. to environmental fund; environmental repair and well compensation | SEG | 1,049,400 | 1,049,400 | 1,049,400 | 1,049,400 | 1,049,400 | 1,049,400 |
| 370-3-ad | Law enforcement - car killed deer; general fund | GPR | 514,600 | 514,600 | 514,600 | 514,600 | 514,600 | 514,600 |
| 370-3-ak | Law enforcement - snowmobile enforcement and safety training; service funds | PR | 1,196,900 | 1,204,800 | 1,196,900 | 1,204,800 | 1,196,900 | 1,204,800 |
| 370-3-aq | Law enforcement--snowmobile enforcement and safety training | SEG | 5,900 | 1,400 | 5,900 | 1,400 | 5,900 | 1,400 |
| 370-3-as | Law enforcement--all-terrain vehicle enforcement | SEG | 1,270,500 | 1,267,500 | 1,270,500 | 1,267,500 | 1,270,500 | 1,267,500 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 370-3-at | Education and safety programs | SEG | 341,000 | 341,000 | 341,000 | 341,000 | 341,000 | 341,000 |
| 370-3-ax | Law enforcement - water resources enforcement | SEG | 422,600 | 206,200 | 422,600 | 206,200 | 422,600 | 206,200 |
| 370-3-bg | Enforcement -- stationary sources | PR | 105,100 | 105,400 | 105,100 | 105,400 | 105,100 | 105,400 |
| 370-3-bl | Operator certification -- fees | PR | 87,800 | 87,800 | 87,800 | 87,800 | 87,800 | 87,800 |
| 370-3-dh | Environmental impact -- power projects | PR | 27,800 | 27,800 | 27,800 | 27,800 | 27,800 | 27,800 |
| 370-3-fj | Environmental quality - laboratory certification | PR | 710,100 | 712,900 | 710,100 | 712,900 | 710,100 | 712,900 |
| 370-3-ma | General program operations--state funds | GPR | 3,241,600 | 3,241,600 | 3,241,600 | 3,241,600 | 3,241,600 | 3,241,600 |
| 370-3-mi | General program operations -- private and public sources | PR | 398,600 | 398,600 | 398,600 | 398,600 | 398,600 | 398,600 |
| 370-3-mk | General program operations--service funds | PR | 1,409,100 | 1,459,300 | 1,409,100 | 1,459,300 | 1,409,100 | 1,459,300 |
| 370-3-mq | General program operations -- environmental fund | SEG | 1,183,800 | 1,182,200 | 1,183,800 | 1,182,200 | 1,183,800 | 1,182,200 |
| 370-3-mr | Recycling; enforcement and research | SEG | 287,700 | 286,600 | 287,700 | 286,600 | 287,700 | 286,600 |
| 370-3-ms | General program operations - pollution prevention | SEG | 92,400 | 92,400 | 92,400 | 92,400 | 92,400 | 92,400 |
| 370-3-mt | General program operations, nonpoint source -- environmental fund | SEG | 411,100 | 411,800 | 411,100 | 411,800 | 411,100 | 411,800 |
| 370-3-mu | General program operations--state funds | SEG | 20,326,700 | 20,181,300 | 20,326,700 | 20,181,300 | 20,326,700 | 20,181,300 |
| 370-3-mw | Water resources - public health | SEG | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 370-4-af | Water resources - remedial action | GPR | 142,500 | 142,500 | 142,500 | 142,500 | 142,500 | 142,500 |
| 370-4-ah | Water resources - Great Lakes protection fund | PR | 229,000 | 229,000 | 229,000 | 229,000 | 229,000 | 229,000 |
| 370-4-aq | Water resources management - lake, river and invasive species management | SEG | 3,265,900 | 3,270,700 | 3,265,900 | 3,270,700 | 3,265,900 | 3,270,700 |
| 370-4-ar | Water resources - groundwater management | SEG | 91,900 | 91,900 | 91,900 | 91,900 | 91,900 | 91,900 |
| 370-4-at | Watershed -- nonpoint source contracts | SEG | 997,600 | 997,600 | 997,600 | 997,600 | 997,600 | 997,600 |
| 370-4-bi | Water regulation and zoning - fees | PR | 820,100 | 824,000 | 820,100 | 824,000 | 820,100 | 824,000 |
| 370-4-bj | Storm water management - fees | PR | 1,699,400 | 1,701,700 | 1,699,400 | 1,701,700 | 1,699,400 | 1,701,700 |
| 370-4-bl | Wastewater management - fees | PR | 165,000 | 165,100 | 165,000 | 165,100 | 165,000 | 165,100 |
| 370-4-br | Water regulation & zoning -- dam safety & wetland mapping; conservation fund | SEG | 655,100 | 655,300 | 655,100 | 655,300 | 655,100 | 655,300 |
| 370-4-cg | Groundwater quantity administration | PR | 507,600 | 507,600 | 507,600 | 507,600 | 507,600 | 507,600 |
| 370-4-ch | Groundwater quantity research | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 370-4-kk | Fishery resources for ceded territories | PR | 162,700 | 162,900 | 162,700 | 162,900 | 162,700 | 162,900 |
| 370-4-ma | General program operations - state funds | GPR | 16,300,200 | 16,300,200 | 16,300,200 | 16,300,200 | 16,300,200 | 16,300,200 |
| 370-4-mi | General program operations - private and public sources | PR | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| 370-4-mk | General program operations -- service funds | PR | 584,400 | 584,400 | 584,400 | 584,400 | 584,400 | 584,400 |
| 370-4-mq | General program operations - environmental fund | SEG | 4,433,700 | 4,440,400 | 4,433,700 | 4,440,400 | 4,433,700 | 4,440,400 |
| 370-4-mr | General program operations, nonpoint source | SEG | 543,600 | 544,600 | 543,600 | 544,600 | 543,600 | 544,600 |
| 370-4-mu | General program operations - state funds | SEG | 16,932,700 | 17,005,200 | 16,932,700 | 17,005,200 | 16,932,700 | 17,005,200 |
| 370-4-mw | Petroleum inspection fund supplement to env. fund; groundwater management | SEG | 766,900 | 766,900 | 766,900 | 766,900 | 766,900 | 766,900 |
| 370-5-ad | Resource aids -- interpretive center | GPR | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| 370-5-as | Recreation aids - fish, wildlife and forestry recreation aids | SEG | 234,500 | 234,500 | 234,500 | 234,500 | 234,500 | 234,500 |
| 370-5-at | Ice age trail area grants | SEG | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 370-5-av | Resource aids - forest grants | SEG | 1,650,000 | 1,710,000 | 1,650,000 | 1,710,000 | 1,650,000 | 1,710,000 |
| 370-5-aw | Resource aids - nonprofit conservation organizations | SEG | 235,000 | 235,000 | 235,000 | 235,000 | 235,000 | 235,000 |
| 370-5-ax | Resource aids - forestry | SEG | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 370-5-ay | Resource aids - urban land conservation | SEG | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 370-5-br | Resource aids - forest croplands and managed forest land aids | SEG | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 370-5-bs | Resource aids - county forest loans | SEG | 622,400 | 622,400 | 622,400 | 622,400 | 622,400 | 622,400 |
| 370-5-bt | Resource aids - county forest project loans | SEG | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 370-5-bw | Resource aids-urban forestry, county sust. forestry & county forest administrative grants | SEG | 2,128,100 | 2,128,100 | 2,128,100 | 2,128,100 | 2,128,100 | 2,128,100 |
| 370-5-by | Resource aids -- fire suppression grants | SEG | 448,000 | 448,000 | 448,000 | 448,000 | 448,000 | 448,000 |
| 370-5-bz | Resource aids - forestry outdoor activity grants | SEG | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 |
| 370-5-cq | Recreation aids - recreational boating and other projects | SEG | 1,622,000 | 622,000 | 1,622,000 | 622,000 | 1,622,000 | 622,000 |
| 370-5-cr | Recreation aids - county snowmobile trail and area aids | SEG | 2,500,400 | 2,500,400 | 2,500,400 | 2,500,400 | 2,500,400 | 2,500,400 |
| 370-5-cs | Recreation aids - snowmobile trail areas | SEG | 4,537,600 | 4,499,000 | 4,537,600 | 4,499,000 | 4,537,600 | 4,499,000 |
| 370-5-ct | Recreation aids - all-terrain vehicle project aids; gas tax payment | SEG | 1,815,200 | 1,877,200 | 1,815,200 | 1,877,200 | 1,815,200 | 1,877,200 |
| 370-5-cu | Recreation aids -- all-terrain vehicle project aids | SEG | 2,098,000 | 2,000,000 | 2,098,000 | 2,000,000 | 2,098,000 | 2,000,000 |
| 370-5-cv | Recreation aids--all terrain vehicle landowner incentive program | SEG | 0 | 410,000 | 0 | 410,000 | 0 | 410,000 |
| 370-5-cw | Recreation aids - supplemental snowmobile trail aids | SEG | 537,300 | 537,300 | 537,300 | 537,300 | 537,300 | 537,300 |
| 370-5-cx | Recreation aids--all-terrain vehicle safety program | SEG | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 370-5-er | Enforcement aids -- all-terrain vehicle enforcement | SEG | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 370-5-es | Enforcement aids -- snowmobiling enforcement | SEG | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 370-6-aa | Environmental aids - nonpoint source | GPR | 839,400 | 839,400 | 839,400 | 839,400 | 839,400 | 839,400 |
| 370-6-ar | Environmental aids - lake protection | SEG | 2,675,400 | 2,675,400 | 2,675,400 | 2,675,400 | 2,675,400 | 2,675,400 |
| 370-6-as | Environmental aids -- invasive aquatic species | SEG | 3,300,000 | 4,300,000 | 3,300,000 | 4,300,000 | 3,300,000 | 4,300,000 |
| 370-6-av | Environmental aids - river protection; conservation fund | SEG | 292,400 | 292,400 | 292,400 | 292,400 | 292,400 | 292,400 |
| 370-6-aw | Environmental aids - river protection, nonprofit organization contracts | SEG | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 370-6-br | Environmental aids - waste reduction and recycling | SEG | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 370-6-bu | Financial assistance for responsible units | SEG | 31,000,000 | 31,000,000 | 31,000,000 | 31,000,000 | 31,000,000 | 31,000,000 |
| 370-6-bv | Recycling efficiency incentive grants | SEG | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 370-6-cr | Environmental aids - compensation for well contamination and abandonment | SEG | 294,000 | 294,000 | 294,000 | 294,000 | 294,000 | 294,000 |
| 370-6-da | Environmental planning aids - local water quality planning | GPR | 269,200 | 269,200 | 269,200 | 269,200 | 269,200 | 269,200 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 370-6-dq | Environmental aids -- urban nonpoint source | SEG | 1,399,000 | 1,399,000 | 1,399,000 | 1,399,000 | 1,399,000 | 1,399,000 |
| 370-6-eg | Groundwater mitigation and local assistance | PR | 1,762,100 | 512,100 | 1,762,100 | 512,100 | 1,762,100 | 512,100 |
| 370-6-eq | Environmental aids - dry cleaner environmental response | SEG | 1,050,000 | 1,220,000 | 1,050,000 | 1,220,000 | 1,050,000 | 1,220,000 |
| 370-6-et | Environmental aids - brownfield site assessment | SEG | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 |
| 370-6-eu | Environmental aids - brownfields green space grants | SEG | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 370-6-ev | Reimbursement for disposal of contaminated sediment | SEG | 1,500,000 | 3,000,000 | 1,500,000 | 3,000,000 | 1,500,000 | 3,000,000 |
| 370-7-fa | Resource maintenance and development - state funds | GPR | 894,400 | 894,400 | 894,400 | 894,400 | 894,400 | 894,400 |
| 370-7-fk | Resource acquisition and development - service funds; transportation moneys | PR | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 370-7-fr | Resource acquisition and development - boating access to southeastern lakes | SEG | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 370-7-fs | Resource acquisition and development - state funds | SEG | 898,100 | 898,100 | 898,100 | 898,100 | 898,100 | 898,100 |
| 370-7-ft | Resource acquisition and development - boating access | SEG | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 370-7-fw | Resource acquisition and development - Mississippi and St. Croix rivers management | SEG | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| 370-7-ha | Facilities acquisition, development and maintenance | GPR | 170,900 | 170,900 | 170,900 | 170,900 | 170,900 | 170,900 |
| 370-7-hq | Facilities acquisition, development and maintenance -- conservation fund | SEG | 376,800 | 376,800 | 376,800 | 376,800 | 376,800 | 376,800 |
| 370-7-mc | Resource maintenance and development - state park, forest & riverway roads | GPR | 321,400 | 321,400 | 321,400 | 321,400 | 321,400 | 321,400 |
| 370-8-ir | Promotional activities and publications | SEG | 83,000 | 83,000 | 83,000 | 83,000 | 83,000 | 83,000 |
| 370-8-iw | Statewide recycling administration | SEG | 281,200 | 281,200 | 281,200 | 281,200 | 281,200 | 281,200 |
| 370-8-ma | General program operations--state funds | GPR | 2,691,900 | 2,691,900 | 2,691,900 | 2,691,900 | 2,691,900 | 2,691,900 |
| 370-8-mk | General program operations--service funds | PR | 5,111,400 | 5,111,400 | 5,111,400 | 5,111,400 | 5,111,400 | 5,111,400 |
| 370-8-mq | General program operations--mobile sources | SEG | 737,400 | 737,400 | 737,400 | 737,400 | 737,400 | 737,400 |
| 370-8-mu | General program operations--state funds | SEG | 15,359,300 | 15,361,400 | 15,359,300 | 15,361,400 | 15,359,300 | 15,361,400 |
| 370-8-mv | General program operations -- environmental fund | SEG | 1,154,300 | 1,157,100 | 1,154,300 | 1,157,100 | 1,154,300 | 1,157,100 |
| 370-8-ni | Geographic information systems, general program operations - other funds | PR | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 |
| 370-8-nk | Geographic information systems, general program operations -- service funds | PR | 1,698,700 | 1,698,700 | 1,698,700 | 1,698,700 | 1,698,700 | 1,698,700 |
| 370-9-gb | Education programs - program fees | PR | 63,700 | 63,700 | 63,700 | 63,700 | 63,700 | 63,700 |
| 370-9-hu | Handling and other fees | SEG | 154,000 | 154,000 | 154,000 | 154,000 | 154,000 | 154,000 |
| 370-9-is | Statewide recycling administration | SEG | 452,200 | 452,300 | 452,200 | 452,300 | 452,200 | 452,300 |
| 370-9-ma | General program operations -- state funds | GPR | 1,143,500 | 1,143,500 | 1,143,500 | 1,143,500 | 1,143,500 | 1,143,500 |
| 370-9-mh | General programs operations -- stationary sources | PR | 440,600 | 440,600 | 440,600 | 440,600 | 440,600 | 440,600 |
| 370-9-mi | General program operations -- private and public sources | PR | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 370-9-mk | General program operations -- service funds | PR | 1,734,400 | 1,734,400 | 1,734,400 | 1,734,400 | 1,734,400 | 1,734,400 |
| 370-9-mq | General program operations - mobile sources | SEG | 178,300 | 178,300 | 178,300 | 178,300 | 178,300 | 178,300 |
| 370-9-mu | General program operations - state funds | SEG | 13,581,100 | 11,481,900 | 13,581,100 | 11,481,900 | 13,581,100 | 11,481,900 |
| 370-9-mv | General program operations -- environmental fund | SEG | 984,800 | 985,000 | 984,800 | 985,000 | 984,800 | 985,000 |
| 370-9-mw | Aids administration - snowmobile recreation | SEG | 192,700 | 192,900 | 192,700 | 192,900 | 192,700 | 192,900 |
| 370-9-nq | Aids administration - dry cleaner environmental response | SEG | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 |
| | | | | | | | | |
| **Office of State Employment Relations** | | | | | | | | |
| 545-1-a | General program operations | GPR | 5,238,000 | 5,238,000 | 5,238,000 | 5,238,000 | 5,238,000 | 5,238,000 |
| 545-1-i | Services to non-state governmental units | PR | 214,100 | 214,100 | 214,100 | 214,100 | 214,100 | 214,100 |
| 545-1-jm | Employee development and training services | PR | 282,700 | 282,700 | 282,700 | 282,700 | 282,700 | 282,700 |
| 545-1-k | Funds received from other state agencies | PR | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| 545-1-ka | Publications | PR | 158,700 | 158,700 | 158,700 | 158,700 | 158,700 | 158,700 |
| 545-1-km | Collective bargaining grievance arbitrations | PR | 140,600 | 157,800 | 140,600 | 157,800 | 140,600 | 157,800 |
| | | | | | | | | |
| **Program Supplements** | | | | | | | | |
| 865-1-fn | Physically handicapped supplements | GPR | 6,800 | 6,800 | 6,800 | 6,800 | 6,800 | 6,800 |
| 865-2-a | Private facility rental increases | GPR | 902,400 | 1,374,100 | 902,400 | 1,374,100 | 902,400 | 1,374,100 |
| 865-2-e | Maintenance of capitol and executive residence | GPR | 5,337,400 | 5,337,400 | 5,337,400 | 5,337,400 | 5,337,400 | 5,337,400 |
| 865-2-eb | Executive residence furnishings replacement | GPR | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 865-2-em | Groundwater survey and analysis | GPR | 216,100 | 216,100 | 216,100 | 216,100 | 216,100 | 216,100 |
| 865-4-a | General purpose revenue funds general program supplementation | GPR | 3,760,500 | 5,078,300 | 3,760,500 | 5,078,300 | 3,760,500 | 5,078,300 |
| | | | | | | | | |
| **Public Defender Board** | | | | | | | | |
| 550-1-a | Program administration | GPR | 2,547,000 | 2,548,800 | 2,547,000 | 2,548,800 | 2,547,000 | 2,548,800 |
| 550-1-b | Appellate representation | GPR | 5,004,300 | 5,005,900 | 5,004,300 | 5,005,900 | 5,004,300 | 5,005,900 |
| 550-1-c | Trial representation | GPR | 46,236,100 | 46,390,300 | 46,236,100 | 46,390,300 | 46,236,100 | 46,390,300 |
| 550-1-d | Private bar and investigator reimbursement | GPR | 24,425,800 | 22,777,900 | 24,425,800 | 22,777,900 | 24,425,800 | 22,777,900 |
| 550-1-e | Private bar and investigator payments; administration costs | GPR | 684,900 | 685,000 | 684,900 | 685,000 | 684,900 | 685,000 |
| 550-1-f | Transcripts, discovery and interpreters | GPR | 1,339,100 | 1,339,100 | 1,339,100 | 1,339,100 | 1,339,100 | 1,339,100 |
| 550-1-fb | Payments from clients; administrative costs | PR | 242,400 | 246,500 | 242,400 | 246,500 | 242,400 | 246,500 |
| 550-1-kj | Conferences and training | PR | 140,800 | 140,800 | 140,800 | 140,800 | 140,800 | 140,800 |
| 550-1-l | Private bar and investigative reimbursement; payments for legal representation | PR | 1,024,700 | 1,024,700 | 1,024,700 | 1,024,700 | 1,024,700 | 1,024,700 |
| | | | | | | | | |
| **Public Instruction** | | | | | | | | |
| 255-1-a | General program operations | GPR | 11,651,300 | 11,651,300 | 11,651,300 | 11,651,300 | 11,651,300 | 11,651,300 |
| 255-1-b | General program operations: program for the deaf and center for the blind | GPR | 11,478,400 | 11,485,900 | 11,478,400 | 11,485,900 | 11,478,400 | 11,485,900 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 255-1-c | Energy costs: program for the deaf and center for the blind | GPR | 588,100 | 613,600 | 588,100 | 613,600 | 588,100 | 613,600 |
| 255-1-dw | Pupil assessment | GPR | 3,110,700 | 3,110,700 | 3,110,700 | 3,110,700 | 3,110,700 | 3,110,700 |
| 255-1-g | Student activity therapy | PR | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 255-1-gb | Program for the deaf and center for the blind; nonresident fees | PR | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 255-1-gl | Program for the deaf and center for the blind; leasing of space | PR | 16,500 | 18,300 | 16,500 | 18,300 | 16,500 | 18,300 |
| 255-1-gs | Program for the deaf and center for the blind; services | PR | 65,000 | 70,000 | 65,000 | 70,000 | 65,000 | 70,000 |
| 255-1-gt | Program for the deaf and center for the blind; pupil transportation | PR | 935,000 | 1,028,500 | 935,000 | 1,028,500 | 935,000 | 1,028,500 |
| 255-1-hg | Personnel licensure, teacher supply, information and analysis and teacher improvements | PR | 3,218,100 | 3,271,600 | 3,218,100 | 3,271,600 | 3,218,100 | 3,271,600 |
| 255-1-hj | General educational development and high school graduation equivalency | PR | 105,000 | 110,000 | 105,000 | 110,000 | 105,000 | 110,000 |
| 255-1-hm | Services for drivers | PR | 265,200 | 265,200 | 265,200 | 265,200 | 265,200 | 265,200 |
| 255-1-i | Publications | PR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 255-1-im | Library products and services | PR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 255-1-jm | Professional services center charges | PR | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 255-1-jz | School district boundary appeal proceedings | PR | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 255-1-kd | Alcohol and other drug abuse program | PR | 647,300 | 647,300 | 647,300 | 647,300 | 647,300 | 647,300 |
| 255-1-ke | Funds transferred from other state agencies; program operations | PR | 2,337,600 | 2,324,100 | 2,337,600 | 2,324,100 | 2,337,600 | 2,324,100 |
| 255-1-km | State agency library processing center | PR | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 |
| 255-1-ks | Data processing | PR | 2,983,500 | 3,055,500 | 2,983,500 | 3,055,500 | 2,983,500 | 3,055,500 |
| 255-2-ac | General equalization aids | GPR | 4,597,745,900 | 4,799,501,900 | | | 4,722,745,900 | 4,799,501,900 |
| 255-2-ad | Supplemental aid | GPR | 125,000 | 125,000 | | | 125,000 | 125,000 |
| 255-2-ae | Sparsity aid | GPR | 0 | 3,644,600 | | | 0 | 3,644,600 |
| 255-2-af | Belmont school library aid | GPR | 18,000 | 0 | | | 18,000 | 0 |
| 255-2-b | Aids for special education and school age parents programs | GPR | 350,192,500 | 368,939,100 | | | 350,192,500 | 368,939,100 |
| 255-2-bb | Aid for high-poverty school districts | GPR | 9,000,000 | 12,000,000 | | | 9,000,000 | 12,000,000 |
| 255-2-bc | Aid for children-at-risk programs | GPR | 3,500,000 | 3,500,000 | | | 3,500,000 | 3,500,000 |
| 255-2-bd | Additional special education aid | GPR | 3,500,000 | 3,500,000 | | | 3,500,000 | 3,500,000 |
| 255-2-be | Supplemental special education aid | GPR | 0 | 1,750,000 | | | 0 | 1,750,000 |
| 255-2-bh | Aid to county children with disabilities education boards | GPR | 4,214,800 | 4,214,800 | | | 4,214,800 | 4,214,800 |
| 255-2-bs | School district consolidation grants | GPR | 0 | 250,000 | | | 0 | 250,000 |
| 255-2-cc | Bilingual-bicultural education aids | GPR | 9,890,400 | 9,890,400 | | | 9,890,400 | 9,890,400 |
| 255-2-ce | English for Southeast Asian children | GPR | 100,000 | 100,000 | | | 100,000 | 100,000 |
| 255-2-cf | Alternative education grants | GPR | 5,000,000 | 5,000,000 | | | 5,000,000 | 5,000,000 |
| 255-2-cg | Tuition payments; full-time open enrollment transfer payments | GPR | 9,491,000 | 9,491,000 | | | 9,491,000 | 9,491,000 |
| 255-2-cm | Grants for school breakfast programs | GPR | 2,513,500 | 2,890,600 | | | 2,513,500 | 2,890,600 |
| 255-2-cn | Aids for school lunches and nutritional improvement | GPR | 4,371,100 | 4,371,100 | | | 4,371,100 | 4,371,100 |
| 255-2-cp | Wisconsin school day milk program | GPR | 710,600 | 710,600 | | | 710,600 | 710,600 |
| 255-2-cr | Aid for pupil transportation | GPR | 27,292,500 | 27,292,500 | | | 27,292,500 | 27,292,500 |
| 255-2-cs | Aid for debt service | GPR | 150,000 | 150,000 | | | 150,000 | 150,000 |
| 255-2-cu | Achievement guarantee contracts | GPR | 111,984,100 | 111,984,100 | | | 111,984,100 | 111,984,100 |
| 255-2-cw | Aid for transportation; youth options program | GPR | 20,000 | 20,000 | | | 20,000 | 20,000 |
| 255-2-cy | Aid for transportation; open enrollment | GPR | 500,000 | 500,000 | | | 500,000 | 500,000 |
| 255-2-df | Grants for improving pupil academic achievement | GPR | 0 | 10,000,000 | | | 0 | 10,000,000 |
| 255-2-dl | Grants for nursing services | GPR | 250,000 | 250,000 | | | 250,000 | 250,000 |
| 255-2-dm | Grants for alcohol & other drug abuse prevention & intervention programs | GPR | 4,520,000 | 4,520,000 | | | 4,520,000 | 4,520,000 |
| 255-2-do | Grants for preschool to grade 5 programs | GPR | 7,353,700 | 7,353,700 | | | 7,353,700 | 7,353,700 |
| 255-2-dp | Four-year-old kindergarten grants | GPR | 0 | 3,000,000 | | | 0 | 3,000,000 |
| 255-2-eh | Head start supplement | GPR | 7,212,500 | 7,212,500 | | | 7,212,500 | 7,212,500 |
| 255-2-fg | Aid for cooperative educational service agencies | GPR | 300,000 | 300,000 | | | 300,000 | 300,000 |
| 255-2-fk | Grant program for peer review and mentoring | GPR | 500,000 | 500,000 | | | 500,000 | 500,000 |
| 255-2-fw | Grants for advanced placement courses | GPR | 100,000 | 100,000 | | | 100,000 | 100,000 |
| 255-2-fy | Grants to support gifted and talented pupils | GPR | 273,000 | 273,000 | | | 273,000 | 273,000 |
| 255-2-fz | Grants for science, technology, engineering,and mathematics programs | GPR | 61,500 | 61,500 | | | 61,500 | 61,500 |
| 255-2-k | Funds transferred from other state agencies; local aids | PR | 9,519,100 | 9,519,100 | | | 9,519,100 | 9,519,100 |
| 255-2-kd | Aid for alcohol and other drug abuse programs | PR | 1,518,600 | 1,518,600 | | | 1,518,600 | 1,518,600 |
| 255-2-kg | Mentoring grants for initial educators | GPR | 1,350,000 | 1,350,000 | | | 1,350,000 | 1,350,000 |
| 255-2-u | LaCausa charter school | SEG | 250,000 | 0 | | | 250,000 | 0 |
| 255-3-a | One-time grants to organizations | GPR | 50,000 | 12,500 | 50,000 | 12,500 | 50,000 | 12,500 |
| 255-3-b | Adult literacy grants | GPR | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 255-3-d | Elks and Easter Seals center for respite and recreation | GPR | 87,500 | 87,500 | 87,500 | 87,500 | 87,500 | 87,500 |
| 255-3-dn | Grant to project lead the way | GPR | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 255-3-e | Aid to public library systems | GPR | 2,097,400 | 0 | 2,097,400 | 0 | 2,097,400 | 0 |
| 255-3-ea | Library service contracts | GPR | 1,134,200 | 1,097,200 | 1,134,200 | 1,097,200 | 1,134,200 | 1,097,200 |
| 255-3-eg | Milwaukee public museum | GPR | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 255-3-fa | Very special arts | GPR | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 255-3-fg | Special olympics | GPR | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 255-3-fz | Precollege scholarships | GPR | 2,286,400 | 2,286,400 | 2,286,400 | 2,286,400 | 2,286,400 | 2,286,400 |

| Approp. | Title | Fund | Act 20 $200 Million 2007-08 | Act 20 $200 Million 2008-09 | Enrolled SS AB 1 Additional $69 Million 2007-08 | Enrolled SS AB 1 Additional $69 Million 2008-09 | Act 226 Additional $270 Million 2007-08 | Act 226 Additional $270 Million 2008-09 |
|---|---|---|---|---|---|---|---|---|
| 255-3-q | Periodical and reference information databases; newsline for the blind | SEG | 2,167,700 | 2,219,000 | 2,167,700 | 2,219,000 | 2,167,700 | 2,219,000 |
| 255-3-qm | Supplemental aid to public library systems | SEG | 14,040,600 | 16,783,500 | 14,040,600 | 16,783,500 | 14,040,600 | 16,783,500 |
| **Public Service Commission** | | | | | | | | |
| 155-1-g | Utility regulation | PR | 15,657,900 | 15,657,900 | 15,657,900 | 15,657,900 | 15,657,900 | 15,657,900 |
| 155-1-h | Holding company and nonutility affiliate regulation | PR | 681,900 | 681,900 | 681,900 | 681,900 | 681,900 | 681,900 |
| 155-1-j | Intervenor financing | PR | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 155-1-l | Stray voltage program | PR | 227,700 | 227,700 | 227,700 | 227,700 | 227,700 | 227,700 |
| 155-1-q | Universal telecommunications service | SEG | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| 155-2-g | Railroad regulation and general program operations | PR | 476,700 | 476,700 | 476,700 | 476,700 | 476,700 | 476,700 |
| 155-3-q | General program operations and grants | SEG | 3,026,400 | 3,026,400 | 3,026,400 | 3,026,400 | 3,026,400 | 3,026,400 |
| 155-3-s | Energy efficiency and renewable resource programs | SEG | 376,400 | 376,400 | 376,400 | 376,400 | 376,400 | 376,400 |
| **Regulation and Licensing** | | | | | | | | |
| 165-1-g | General program operations | PR | 11,103,800 | 11,048,400 | 11,103,800 | 11,048,400 | 11,103,800 | 11,048,400 |
| 165-1-gm | Applicant investigation reimbursement | PR | 133,800 | 133,800 | 133,800 | 133,800 | 133,800 | 133,800 |
| 165-1-i | Examinations; general program operations | PR | 1,519,200 | 1,519,200 | 1,519,200 | 1,519,200 | 1,519,200 | 1,519,200 |
| **Revenue** | | | | | | | | |
| 566-1-a | General program operations | GPR | 47,670,400 | 47,670,400 | | | 47,670,400 | 47,670,400 |
| 566-1-g | Administration of county sales and use taxes | PR | 3,457,200 | 3,460,000 | | | 3,457,200 | 3,460,000 |
| 566-1-ga | Cigarette tax stamps | PR | 261,700 | 261,700 | | | 261,700 | 261,700 |
| 566-1-gb | Business tax registration | PR | 1,625,800 | 1,627,000 | | | 1,625,800 | 1,627,000 |
| 566-1-gd | Administration of special district taxes | PR | 466,500 | 466,500 | | | 466,500 | 466,500 |
| 566-1-ge | Administration of local professional football stadium districts | PR | 143,700 | 143,700 | | | 143,700 | 143,700 |
| 566-1-gf | Administration of resort tax | PR | 23,400 | 23,400 | | | 23,400 | 23,400 |
| 566-1-gg | Administration of local taxes | PR | 195,500 | 195,500 | | | 195,500 | 195,500 |
| 566-1-h | Debt collection | PR | 433,600 | 433,600 | | | 433,600 | 433,600 |
| 566-1-ha | Administration of liquor tax and alcohol beverages enforcement | PR | 1,073,800 | 1,073,800 | | | 1,073,800 | 1,073,800 |
| 566-1-hb | Collections by the department | PR | 505,700 | 592,100 | | | 505,700 | 592,100 |
| 566-1-hp | Administration of income tax checkoff voluntary payments | PR | 30,000 | 30,000 | | | 30,000 | 30,000 |
| 566-1-q | Recycling surcharge administration | SEG | 218,600 | 218,600 | | | 218,600 | 218,600 |
| 566-1-qm | Administration of rental vehicle fee | SEG | 37,900 | 37,900 | | | 37,900 | 37,900 |
| 566-1-r | Administration of dry cleaner fees | SEG | 60,200 | 60,200 | | | 60,200 | 60,200 |
| 566-1-s | Petroleum inspection fee collection | SEG | 163,700 | 163,700 | | | 163,700 | 163,700 |
| 566-1-u | Motor fuel tax administration | SEG | 1,489,600 | 1,489,600 | | | 1,489,600 | 1,489,600 |
| 566-2-a | General program operations | GPR | 8,619,000 | 8,619,000 | | | 8,619,000 | 8,619,000 |
| 566-2-b | Integrated property assessment system technology | GPR | 0 | 2,700,000 | | | 0 | 2,700,000 |
| 566-2-gb | Manufacturing property assessment | PR | 1,309,100 | 1,309,100 | | | 1,309,100 | 1,309,100 |
| 566-2-gi | Municipal finance report compliance | PR | 40,300 | 40,300 | | | 40,300 | 40,300 |
| 566-2-h | Reassessments | PR | 635,500 | 635,500 | | | 635,500 | 635,500 |
| 566-2-hi | Wisconsin property assessment manual | PR | 90,300 | 0 | | | 90,300 | 0 |
| 566-2-hm | Administration of tax incremental financing program | PR | 125,000 | 125,300 | | | 125,000 | 125,300 |
| 566-2-q | Railroad and air carrier tax administration | SEG | 215,700 | 218,400 | | | 215,700 | 218,400 |
| 566-2-r | Lottery credit administration | SEG | 282,600 | 282,600 | | | 282,600 | 282,600 |
| 566-3-a | General program operations | GPR | 27,077,700 | 27,077,700 | | | 27,077,700 | 27,077,700 |
| 566-3-b | Integrated tax system technology | GPR | 4,259,700 | 4,259,700 | | | 4,259,700 | 4,259,700 |
| 566-3-c | Expert professional services | GPR | 75,000 | 75,000 | | | 75,000 | 75,000 |
| 566-3-g | Services | PR | 98,200 | 98,200 | | | 98,200 | 98,200 |
| 566-3-gm | Reciprocity agreement and publications | PR | 201,100 | 201,100 | | | 201,100 | 201,100 |
| 566-3-k | Internal services | PR | 3,272,700 | 3,272,700 | | | 3,272,700 | 3,272,700 |
| **Secretary of State** | | | | | | | | |
| 575-1-g | Program fees | PR | 759,400 | 759,400 | 759,400 | 759,400 | 759,400 | 759,400 |
| 575-1-ka | Agency collections | PR | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| **Shared Revenue and Tax Relief** | | | | | | | | |
| 835-2-bn | Dairy manufacturing facility investment credit | GPR | 600,000 | 700,000 | 600,000 | 700,000 | 600,000 | 700,000 |
| 835-5-a | Payments for municipal services | GPR | 21,998,800 | 21,998,800 | 21,998,800 | 21,998,800 | 21,998,800 | 21,998,800 |
| **State Fair Park Board** | | | | | | | | |
| 190-1-h | State fair operations | PR | 13,848,100 | 14,096,400 | 13,848,100 | 14,096,400 | 13,848,100 | 14,096,400 |
| 190-1-i | State fair capital expenses | PR | 224,000 | 224,000 | 224,000 | 224,000 | 224,000 | 224,000 |
| **State Treasurer** | | | | | | | | |
| 585-1-g | Processing services | PR | 267,500 | 267,500 | 267,500 | 267,500 | 267,500 | 267,500 |
| 585-1-k | Unclaimed property; administrative expenses | PR | 5,111,400 | 5,113,000 | 5,111,400 | 5,113,000 | 5,111,400 | 5,113,000 |
| 585-2-s | Administrative expenses; college tuition and expenses program | SEG | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| 585-2-tm | Administrative expenses; college savings program trust fund | SEG | 815,100 | 815,100 | 815,100 | 815,100 | 815,100 | 815,100 |
| **Tourism** | | | | | | | | |
| 380-1-a | General program operations | GPR | 3,573,100 | 3,578,500 | 3,573,100 | 3,578,500 | 3,573,100 | 3,578,500 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 380-1-g | Gifts, grants and proceeds | PR | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 380-1-j | Tourism promotion - private and public sources | PR | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 380-1-kg | Tourism marketing; gaming revenue | PR | 9,149,400 | 9,149,400 | 9,149,400 | 9,149,400 | 9,149,400 | 9,149,400 |
| 380-1-km | Tourist information assistant | PR | 101,600 | 101,600 | 101,600 | 101,600 | 101,600 | 101,600 |
| 380-1-q | Administrative services-conservation fund | SEG | 12,200 | 12,200 | 12,200 | 12,200 | 12,200 | 12,200 |
| 380-1-w | Tourism marketing; transportation fund | SEG | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 380-2-ip | Kickapoo reserve management board; program services | PR | 107,300 | 107,300 | 107,300 | 107,300 | 107,300 | 107,300 |
| 380-2-kc | Kickapoo valley reserve; law enforcement services | PR | 32,300 | 32,300 | 32,300 | 32,300 | 32,300 | 32,300 |
| 380-2-q | Kickapoo reserve management board; general program operations | SEG | 410,100 | 410,100 | 410,100 | 410,100 | 410,100 | 410,100 |
| **Transportation** | | | | | | | | |
| 395-1-as | Transportation aids to counties, state funds | SEG | 95,087,700 | 73,093,400 | | | 95,087,700 | 73,093,400 |
| 395-1-at | Transportation aids to municipalities, state funds | SEG | 299,157,100 | 308,131,800 | | | 299,157,100 | 308,131,800 |
| 395-1-bs | Transportation employment and mobility, state funds | SEG | 336,000 | 336,000 | | | 336,000 | 336,000 |
| 395-1-cq | Elderly and disabled capital aids, state funds | SEG | 921,900 | 921,900 | | | 921,900 | 921,900 |
| 395-1-cr | Elderly and disabled county aids, state funds | SEG | 12,638,900 | 12,910,100 | | | 12,638,900 | 12,910,100 |
| 395-1-fq | Connecting highways aids, state funds | SEG | 12,851,900 | 12,851,900 | | | 12,851,900 | 12,851,900 |
| 395-1-ft | Lift bridge aids, state funds | SEG | 1,948,400 | 2,294,400 | | | 1,948,400 | 2,294,400 |
| 395-1-fu | County forest road aids, state funds | SEG | 303,300 | 303,300 | | | 303,300 | 303,300 |
| 395-1-gq | Expressway policing aids, state funds | SEG | 1,090,800 | 1,090,800 | | | 1,090,800 | 1,090,800 |
| 395-1-gt | Soo Locks improvements, state funds | SEG | 117,800 | 117,800 | | | 117,800 | 117,800 |
| 395-1-hr | Tier B transit operating aids, state funds | SEG | 22,986,100 | 24,179,400 | | | 22,986,100 | 24,179,400 |
| 395-1-hs | Tier C transit operating aids, state funds | SEG | 5,203,200 | 5,473,300 | | | 5,203,200 | 5,473,300 |
| 395-1-ht | Tier A-1 transit operating aids, state funds | SEG | 60,276,400 | 64,163,400 | | | 60,276,400 | 64,163,400 |
| 395-1-hu | Tier A-2 transit operating aids, state funds | SEG | 16,023,200 | 16,855,100 | | | 16,023,200 | 16,855,100 |
| 395-2-bq | Rail service assistance, state funds | SEG | 786,600 | 786,600 | | | 786,600 | 786,600 |
| 395-2-cq | Harbor assistance, state funds | SEG | 612,500 | 612,500 | | | 612,500 | 612,500 |
| 395-2-cr | Rail passenger service, state funds | SEG | 1,269,100 | 1,304,600 | | | 1,269,100 | 1,304,600 |
| 395-2-dq | Aeronautics assistance, state funds | SEG | 12,985,400 | 13,242,700 | | | 12,985,400 | 13,242,700 |
| 395-2-ds | Aviation career education, state funds | SEG | 155,300 | 155,300 | | | 155,300 | 155,300 |
| 395-2-eq | Highway and local bridge improvement assistance, state funds | SEG | 8,543,800 | 8,543,800 | | | 8,543,800 | 8,543,800 |
| 395-2-fr | Local roads improvement program, state funds | SEG | 16,917,400 | 17,255,700 | | | 16,917,400 | 17,255,700 |
| 395-2-ft | Local roads improvement program; discretionary grants, state funds | SEG | 7,140,000 | 7,282,800 | | | 7,140,000 | 7,282,800 |
| 395-2-gq | Railroad crossing improvement and protection maintenance, state funds | SEG | 2,250,000 | 2,250,000 | | | 2,250,000 | 2,250,000 |
| 395-2-gr | Railroad crossing improvement and protection installation, state funds | SEG | 1,700,000 | 1,700,000 | | | 1,700,000 | 1,700,000 |
| 395-2-gs | Railroad crossing repair assistance, state funds | SEG | 250,000 | 250,000 | | | 250,000 | 250,000 |
| 395-2-iq | Transportation facilities economic assistance and development, state funds | SEG | 3,625,000 | 3,625,000 | | | 3,625,000 | 3,625,000 |
| 395-2-pq | Transportation infrastructure loans, state funds | SEG | 5,000 | 5,000 | | | 5,000 | 5,000 |
| 395-3-bq | Major highway development, state funds | SEG | 69,700,000 | 48,368,700 | | | 69,700,000 | 48,368,700 |
| 395-3-cq | State highway rehabilitation, state funds | SEG | 320,131,900 | 343,859,900 | | | 320,131,900 | 343,859,900 |
| 395-3-cr | Southeast Wisconsin freeway rehabilitation, state funds | SEG | 64,256,500 | 87,658,400 | | | 64,256,500 | 87,658,400 |
| 395-3-eq | Highway maintenance, repair, and traffic operations, state funds | SEG | 198,193,100 | 231,406,300 | | | 198,193,100 | 231,406,300 |
| 395-3-er | State-owned lift bridge operations and maintenance, state funds | SEG | 2,232,400 | 2,232,400 | | | 2,232,400 | 2,232,400 |
| 395-3-iq | Administration and planning, state funds | SEG | 17,465,600 | 17,697,600 | | | 17,465,600 | 17,697,600 |
| 395-3-jj | Damage claims | PR | 1,850,000 | 1,850,000 | | | 1,850,000 | 1,850,000 |
| 395-4-aq | Departmental management and operations, state funds | SEG | 62,199,900 | 62,098,500 | | | 62,199,900 | 62,098,500 |
| 395-4-dq | Demand management | SEG | 357,600 | 357,600 | | | 357,600 | 357,600 |
| 395-4-eq | Data processing services, service funds | SEG | 15,003,900 | 15,003,900 | | | 15,003,900 | 15,003,900 |
| 395-4-er | Fleet operations, service funds | SEG | 12,094,500 | 12,094,500 | | | 12,094,500 | 12,094,500 |
| 395-4-es | Other department services, operations, service funds | SEG | 5,200,700 | 5,200,700 | | | 5,200,700 | 5,200,700 |
| 395-5-ci | Breath screening instruments, state funds | PR | 299,200 | 299,200 | | | 299,200 | 299,200 |
| 395-5-cq | Vehicle registration, inspection & maintenance, driver licensing & aircraft registration, state funds | SEG | 71,078,800 | 70,898,900 | | | 71,078,800 | 70,898,900 |
| 395-5-dg | Escort, security and traffic enforcement services, state funds | PR | 162,100 | 162,100 | | | 162,100 | 162,100 |
| 395-5-dh | Traffic academy tuition payments, state funds | PR | 474,800 | 474,800 | | | 474,800 | 474,800 |
| 395-5-di | Chemical testing training and services, state funds | PR | 1,388,600 | 1,388,600 | | | 1,388,600 | 1,388,600 |
| 395-5-dk | Public safety radio management, service funds | PR | 286,100 | 286,100 | | | 286,100 | 286,100 |
| 395-5-dl | Public safety radio management, state funds | PR | 22,000 | 22,000 | | | 22,000 | 22,000 |
| 395-5-dq | Vehicle inspection, traffic enforcement and radio management, state funds | SEG | 59,513,400 | 59,863,000 | | | 59,513,400 | 59,863,000 |
| 395-5-dr | Transportation safety, state funds | SEG | 1,512,200 | 1,512,200 | | | 1,512,200 | 1,512,200 |
| 395-5-hq | Motor vehicle emission inspection & maintenance program; contractor costs & equipment grants | SEG | 13,324,400 | 0 | | | 13,324,400 | 0 |
| 395-5-jr | Pretrial intoxicated driver intervention grants, state funds | SEG | 779,400 | 779,400 | | | 779,400 | 779,400 |
| **University of Wisconsin Hospitals and Clinics Board** | | | | | | | | |
| 495-1-g | General program operations | PR | 143,850,500 | 143,850,500 | 143,850,500 | 143,850,500 | 143,850,500 | 143,850,500 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| **University of Wisconsin System** | | | | | | | | |
| 285-1-a | General program operations | GPR | | | 763,591,300 | 787,991,800 | 763,591,300 | 787,991,800 |
| 285-1-ab | Student aid | GPR | | | 1,347,400 | 1,347,400 | 1,347,400 | 1,347,400 |
| 285-1-am | Distinguished professorships | GPR | | | 882,100 | 882,100 | 882,100 | 882,100 |
| 285-1-as | Industrial and economic development research | GPR | | | 1,794,300 | 1,794,300 | 1,794,300 | 1,794,300 |
| 285-1-b | Area health education centers | GPR | | | 1,152,400 | 1,152,400 | 1,152,400 | 1,152,400 |
| 285-1-bm | Fee remissions | GPR | | | 30,000 | 30,000 | 30,000 | 30,000 |
| 285-1-c | Energy costs | GPR | | | 119,714,500 | 131,626,200 | 119,714,500 | 131,626,200 |
| 285-1-cm | Educational technology | GPR | | | 6,646,900 | 6,646,900 | 6,646,900 | 6,646,900 |
| 285-1-em | Schools of business | GPR | | | 1,713,600 | 1,713,600 | 1,713,600 | 1,713,600 |
| 285-1-eo | Extension outreach | GPR | | | 369,100 | 369,100 | 369,100 | 369,100 |
| 285-1-ep | Extension local planning program | GPR | | | 91,700 | 91,700 | 91,700 | 91,700 |
| 285-1-er | Grants for study abroad | GPR | | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 285-1-fc | Department of family medicine and practice | GPR | | | 9,440,900 | 9,840,900 | 9,440,900 | 9,840,900 |
| 285-1-fd | State laboratory of hygiene; general program operations | GPR | | | 9,184,200 | 9,184,200 | 9,184,200 | 9,184,200 |
| 285-1-fj | Veterinary diagnostic laboratory | GPR | | | 4,625,300 | 4,625,300 | 4,625,300 | 4,625,300 |
| 285-1-fm | Laboratories | GPR | | | 3,907,000 | 3,907,000 | 3,907,000 | 3,907,000 |
| 285-1-fs | Farm safety program grants | GPR | | | 19,400 | 19,400 | 19,400 | 19,400 |
| 285-1-ft | Wisconsin humanities council | GPR | | | 72,600 | 72,600 | 72,600 | 72,600 |
| 285-1-fx | Alcohol and other drug abuse prevention and intervention | GPR | | | 74,200 | 74,200 | 74,200 | 74,200 |
| 285-1-g | Physical plant service departments | PR | | | 2,625,300 | 2,625,300 | 2,625,300 | 2,625,300 |
| 285-1-gm | Breast cancer research | PR | | | 258,500 | 258,500 | 258,500 | 258,500 |
| 285-1-gr | Center for urban land economics research | PR | | | 184,700 | 184,700 | 184,700 | 184,700 |
| 285-1-h | Auxiliary enterprises | PR | | | 507,911,000 | 529,240,100 | 507,911,000 | 529,240,100 |
| 285-1-ha | Stores | PR | | | 4,138,500 | 4,138,500 | 4,138,500 | 4,138,500 |
| 285-1-hm | Extension outreach | PR | | | 136,700 | 136,700 | 136,700 | 136,700 |
| 285-1-i | State laboratory of hygiene | PR | | | 22,257,100 | 22,257,100 | 22,257,100 | 22,257,100 |
| 285-1-ia | State laboratory of hygiene, drivers | PR | | | 1,653,000 | 1,653,000 | 1,653,000 | 1,653,000 |
| 285-1-im | Academic student fees | PR | | | 882,551,300 | 895,564,900 | 882,551,300 | 895,564,900 |
| 285-1-ip | Extension student fees | PR | | | 33,641,200 | 33,641,200 | 33,641,200 | 33,641,200 |
| 285-1-iz | General operations receipts | PR | | | 201,235,200 | 205,978,600 | 201,235,200 | 205,978,600 |
| 285-1-je | Veterinary diagnostic laboratory; fees | PR | | | 3,138,800 | 3,138,800 | 3,138,800 | 3,138,800 |
| 285-1-jm | Distinguished professorships | PR | | | 913,600 | 913,600 | 913,600 | 913,600 |
| 285-1-jp | License plate scholarship programs | PR | | | 201,500 | 201,500 | 201,500 | 201,500 |
| 285-1-k | Funds transferred from other state agencies | PR | | | 129,800 | 129,800 | 129,800 | 129,800 |
| 285-1-kb | Great Lakes studies | PR | | | 47,500 | 47,500 | 47,500 | 47,500 |
| 285-1-kg | Veterinary diagnostic laboratory; state agencies | PR | | | 844,400 | 844,400 | 844,400 | 844,400 |
| 285-1-kn | Aquaculture demonstration facility; operational costs | PR | | | 402,100 | 402,100 | 402,100 | 402,100 |
| 285-1-lm | Laboratories | PR | | | 4,405,400 | 4,405,400 | 4,405,400 | 4,405,400 |
| 285-1-ls | Schools of business | PR | | | 607,900 | 607,900 | 607,900 | 607,900 |
| 285-1-q | Telecommunications services | SEG | | | 1,054,800 | 1,054,800 | 1,054,800 | 1,054,800 |
| 285-1-qm | Grants for forestry programs | SEG | | | 131,100 | 131,100 | 131,100 | 131,100 |
| 285-1-qr | Discovery farm grants | SEG | | | 250,000 | 250,000 | 250,000 | 250,000 |
| 285-1-r | Environmental education; environmental assessments | SEG | | | 50,000 | 50,000 | 50,000 | 50,000 |
| 285-1-rc | Environmental education; forestry | SEG | | | 400,000 | 400,000 | 400,000 | 400,000 |
| 285-1-tb | Extension recycling education | SEG | | | 352,300 | 352,300 | 352,300 | 352,300 |
| 285-1-tm | Solid waste research and experiments | SEG | | | 156,400 | 156,400 | 156,400 | 156,400 |
| 285-3-a | General program operations | GPR | | | 9,348,000 | 9,348,000 | 9,348,000 | 9,348,000 |
| 285-3-iz | General operations receipts | PR | | | 162,500 | 162,500 | 162,500 | 162,500 |
| 285-4-a | Minority and disadvantaged programs | GPR | | | 11,361,400 | 11,361,400 | 11,361,400 | 11,361,400 |
| 285-4-b | Graduate student financial aid | GPR | | | 7,453,100 | 7,799,500 | 7,453,100 | 7,799,500 |
| 285-5-h | Auxiliary enterprises | PR | | | 58,198,900 | 61,264,800 | 58,198,900 | 61,264,800 |
| 285-5-i | Nonincome sports | PR | | | 275,000 | 302,500 | 275,000 | 302,500 |
| 285-6-a | Services received from authority | GPR | | | 4,555,900 | 4,555,900 | 4,555,900 | 4,555,900 |
| 285-6-g | Services provided to authority | PR | | | 36,000,000 | 36,000,000 | 36,000,000 | 36,000,000 |
| **Veterans Affairs** | | | | | | | | |
| 485-1-a | Aids to indigent veterans | GPR | 104,300 | 208,700 | 104,300 | 208,700 | 104,300 | 208,700 |
| 485-1-d | Cemetery maintenance and beautification | GPR | 24,900 | 24,900 | 24,900 | 24,900 | 24,900 | 24,900 |
| 485-1-g | Home exchange | PR | 475,500 | 475,500 | 475,500 | 475,500 | 475,500 | 475,500 |
| 485-1-gd | Veterans home cemetery operations | PR | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 485-1-gk | Institutional operations | PR | 76,234,200 | 77,145,900 | 76,234,200 | 77,145,900 | 76,234,200 | 77,145,900 |
| 485-1-i | State-owned housing maintenance | PR | 65,700 | 65,700 | 65,700 | 65,700 | 65,700 | 65,700 |
| 485-1-j | Geriatric program receipts | PR | 192,600 | 192,600 | 192,600 | 192,600 | 192,600 | 192,600 |
| 485-1-q | Assistance to indigent residents | SEG | 208,700 | 208,700 | 208,700 | 208,700 | 208,700 | 208,700 |
| 485-2-ac | Veterans assistance | GPR | 75,000 | 50,000 | 75,000 | 50,000 | 75,000 | 50,000 |
| 485-2-c | Operation of Wisconsin veterans museum | GPR | 443,000 | 450,000 | 443,000 | 450,000 | 443,000 | 450,000 |
| 485-2-dm | Military funeral honors | GPR | 204,000 | 204,000 | 204,000 | 204,000 | 204,000 | 204,000 |
| 485-2-e | Korean War memorial grant | GPR | 165,000 | 0 | 165,000 | 0 | 165,000 | 0 |
| 485-2-f | Mission welcome home | GPR | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 485-2-kg | American Indian services coordinator | PR | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 |
| 485-2-km | American Indian grants | PR | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| 485-2-rm | Veterans assistance program | SEG | 723,900 | 273,900 | 723,900 | 273,900 | 723,900 | 273,900 |
| 485-2-rp | Veterans assistance program receipts | SEG | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 485-2-s | Transportation payment | SEG | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 485-2-tf | Veterans tuition reimbursement program | SEG | 1,798,100 | 2,041,600 | 1,798,100 | 2,041,600 | 1,798,100 | 2,041,600 |
| 485-2-tj | Retraining assistance program | SEG | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| 485-2-tm | Facilities | SEG | 300,000 | 0 | 300,000 | 0 | 300,000 | 0 |
| 485-2-u | Administration of loans and aids to veterans | SEG | 5,404,300 | 5,368,300 | 5,404,300 | 5,368,300 | 5,404,300 | 5,368,300 |
| 485-2-v | Wisconsin veterans museum sales receipts | SEG | 133,400 | 133,400 | 133,400 | 133,400 | 133,400 | 133,400 |
| 485-2-vm | Assistance to needy veterans | SEG | 918,000 | 918,000 | 918,000 | 918,000 | 918,000 | 918,000 |
| 485-2-vo | Veterans of World War I | SEG | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 485-2-vw | Payments to veterans organizations for claims service | SEG | 177,500 | 177,500 | 177,500 | 177,500 | 177,500 | 177,500 |
| 485-2-vx | County grants | SEG | 315,900 | 302,600 | 315,900 | 302,600 | 315,900 | 302,600 |
| 485-2-w | Home for needy veterans | SEG | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 485-2-wd | Operation of Wisconsin veterans museum | SEG | 1,550,700 | 1,550,700 | 1,550,700 | 1,550,700 | 1,550,700 | 1,550,700 |
| 485-2-yn | Veterans trust fund loans and expenses | SEG | 10,150,000 | 10,150,000 | 10,150,000 | 10,150,000 | 10,150,000 | 10,150,000 |
| 485-3-s | General program operations | SEG | 3,509,100 | 3,455,100 | 3,509,100 | 3,455,100 | 3,509,100 | 3,455,100 |
| 485-3-sm | County grants | SEG | 469,000 | 450,900 | 469,000 | 450,900 | 469,000 | 450,900 |
| 485-4-g | Cemetery operations | PR | 88,900 | 88,900 | 88,900 | 88,900 | 88,900 | 88,900 |
| 485-4-q | Cemetery administration and maintenance | SEG | 644,000 | 644,000 | 644,000 | 644,000 | 644,000 | 644,000 |
| 485-4-r | Cemetery energy costs | SEG | 50,700 | 55,800 | 50,700 | 55,800 | 50,700 | 55,800 |
| **Wisconsin Technical College System** | | | | | | | | |
| 292-1-a | General program operations | GPR | | | 3,565,900 | 3,565,900 | 3,565,900 | 3,565,900 |
| 292-1-am | Fee remissions | GPR | | | 14,300 | 14,300 | 14,300 | 14,300 |
| 292-1-b | Displaced homemakers' program | GPR | | | 813,400 | 813,400 | 813,400 | 813,400 |
| 292-1-c | Minority student participation and retention grants | GPR | | | 589,200 | 589,200 | 589,200 | 589,200 |
| 292-1-ch | Health care education programs | GPR | | | 5,450,000 | 5,450,000 | 5,450,000 | 5,450,000 |
| 292-1-d | State aid for technical colleges; statewide guide | GPR | | | 118,415,000 | 118,415,000 | 118,415,000 | 118,415,000 |
| 292-1-dc | Incentive grants | GPR | | | 6,483,100 | 6,483,100 | 6,483,100 | 6,483,100 |
| 292-1-dd | Farm training program tuition grants | GPR | | | 143,200 | 143,200 | 143,200 | 143,200 |
| 292-1-de | Services for handicapped students; local assistance | GPR | | | 382,000 | 382,000 | 382,000 | 382,000 |
| 292-1-dm | Aid for special collegiate transfer programs | GPR | | | 1,073,700 | 1,073,700 | 1,073,700 | 1,073,700 |
| 292-1-e | Technical college instructor occupational competency program | GPR | | | 68,100 | 68,100 | 68,100 | 68,100 |
| 292-1-ef | School-to-work programs for children at risk | GPR | | | 285,000 | 285,000 | 285,000 | 285,000 |
| 292-1-eg | Faculty development grants | GPR | | | 794,600 | 794,600 | 794,600 | 794,600 |
| 292-1-eh | Training program grants | GPR | | | 2,000,000 | 3,000,000 | 2,000,000 | 3,000,000 |
| 292-1-em | Apprenticeship curriculum development | GPR | | | 71,600 | 71,600 | 71,600 | 71,600 |
| 292-1-fc | Driver education, local assistance | GPR | | | 307,500 | 307,500 | 307,500 | 307,500 |
| 292-1-fg | Chauffeur training grants | GPR | | | 191,000 | 191,000 | 191,000 | 191,000 |
| 292-1-fm | Supplemental aid | GPR | | | 1,432,500 | 1,432,500 | 1,432,500 | 1,432,500 |
| 292-1-g | Text materials | PR | | | 123,000 | 123,000 | 123,000 | 123,000 |
| 292-1-ga | Auxiliary services | PR | | | 18,000 | 18,000 | 18,000 | 18,000 |
| 292-1-gm | Fire schools; state operations | PR | | | 442,500 | 442,500 | 442,500 | 442,500 |
| 292-1-gr | Fire schools; local assistance | PR | | | 600,000 | 600,000 | 600,000 | 600,000 |
| 292-1-hm | Truck driver training | PR | | | 616,000 | 616,000 | 616,000 | 616,000 |
| 292-1-i | Conferences | PR | | | 85,900 | 85,900 | 85,900 | 85,900 |
| 292-1-j | Personnel certification | PR | | | 296,700 | 296,700 | 296,700 | 296,700 |
| 292-1-ka | Interagency projects; local assistance | PR | | | 3,414,700 | 3,414,700 | 3,414,700 | 3,414,700 |
| 292-1-kb | Interagency projects; state operations | PR | | | 696,200 | 696,200 | 696,200 | 696,200 |
| 292-1-kd | Transfer of Indian gaming receipts; work-based learning programs | PR | | | 600,000 | 600,000 | 600,000 | 600,000 |
| 292-1-kx | Interagency and intra-agency programs | PR | | | 290,700 | 290,700 | 290,700 | 290,700 |
| 292-1-l | Services for district boards | PR | | | 136,200 | 136,200 | 136,200 | 136,200 |
| 292-1-q | Agricultural education consultant | GPR | | | 72,400 | 72,400 | 72,400 | 72,400 |
| 292-2-g | Proprietary school programs | PR | | | 508,000 | 508,000 | 508,000 | 508,000 |
| 292-2-gm | Student protection | PR | | | 60,300 | 60,300 | 60,300 | 60,300 |
| 292-2-i | Closed schools; preservaton of student records | PR | | | 12,900 | 12,900 | 12,900 | 12,900 |
| **Workforce Development** | | | | | | | | |
| 445-1-a | General program operations | GPR | 6,731,800 | 6,761,000 | 6,731,800 | 6,761,000 | 6,731,800 | 6,761,000 |
| 445-1-cr | State supplement to employment opportunity demonstration projects | GPR | 0 | 237,500 | 0 | 237,500 | 0 | 237,500 |
| 445-1-e | Local youth apprenticeship grants | GPR | 1,425,000 | 2,200,000 | 1,425,000 | 2,200,000 | 1,425,000 | 2,200,000 |
| 445-1-fg | Employment transit aids, state funds | GPR | 550,100 | 550,100 | 550,100 | 550,100 | 550,100 | 550,100 |
| 445-1-fm | Youth summer jobs programs | GPR | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 445-1-fr | Racine County workforce development grant | GPR | 25,000 | 0 | 25,000 | 0 | 25,000 | 0 |
| 445-1-ga | Auxiliary services | PR | 449,800 | 449,800 | 449,800 | 449,800 | 449,800 | 449,800 |
| 445-1-gb | Local agreements | PR | 2,111,000 | 2,111,000 | 2,111,000 | 2,111,000 | 2,111,000 | 2,111,000 |
| 445-1-gd | Unemployment interest and penalty payments | PR | 2,028,400 | 2,028,400 | 2,028,400 | 2,028,400 | 2,028,400 | 2,028,400 |
| 445-1-gh | Unemployment tax and accounting system; assessments | PR | 2,243,100 | 2,243,100 | 2,243,100 | 2,243,100 | 2,243,100 | 2,243,100 |
| 445-1-ka | Interagency and intra-agency agreements | PR | 3,445,800 | 7,515,300 | 3,445,800 | 7,515,300 | 3,445,800 | 7,515,300 |
| 445-1-kc | Administrative services | PR | 48,422,500 | 48,290,300 | 48,422,500 | 48,290,300 | 48,422,500 | 48,290,300 |
| 445-1-ra | Worker's compensation operations fund; administration | SEG | 11,619,000 | 11,627,700 | 11,619,000 | 11,627,700 | 11,619,000 | 11,627,700 |
| 445-1-rb | Worker's compensation operations fund; contracts | SEG | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 445-1-rp | Worker's compensation operations fund; uninsured employers program; admin | SEG | 979,300 | 979,300 | 979,300 | 979,300 | 979,300 | 979,300 |
| 445-1-t | Work injury supplemental benefit fund | SEG | 4,500,000 | 4,500,000 | 4,500,000 | 4,500,000 | 4,500,000 | 4,500,000 |
| 445-2-a | General program operations, review commission | GPR | 202,900 | 202,900 | 202,900 | 202,900 | 202,900 | 202,900 |
| 445-2-ha | Worker's compensation operations | PR | 730,500 | 730,500 | 730,500 | 730,500 | 730,500 | 730,500 |
| 445-3-a | General program operations | GPR | 5,222,300 | 0 | 5,222,300 | 0 | 5,222,300 | 0 |
| 445-3-b | Child support local assistance | GPR | 2,750,000 | 0 | 2,750,000 | 0 | 2,750,000 | 0 |

| | | | Act 20 | | Enrolled SS AB 1 | | Act 226 | |
|---|---|---|---|---|---|---|---|---|
| | | | $200 Million | | Additional $69 Million | | Additional $270 Million | |
| Approp. | Title | Fund | 2007-08 | 2008-09 | 2007-08 | 2008-09 | 2007-08 | 2008-09 |
| | | | | | | | | |
| 445-3-cm | Wisconsin works child care | GPR | 47,449,400 | 0 | 47,449,400 | 0 | 47,449,400 | 0 |
| 445-3-cr | State supplement to employment opportunity demonstration projects | GPR | 237,500 | 0 | 237,500 | 0 | 237,500 | 0 |
| 445-3-dz | Temporary assistance for needy families; maintenance of effort | GPR | 121,021,700 | 0 | 121,021,700 | 0 | 121,021,700 | 0 |
| 445-3-e | Grant to Racine YWCA | GPR | 25,000 | 0 | 25,000 | 0 | 25,000 | 0 |
| 445-3-ja | Child support state operations-fees and reimbursements | PR | 11,698,300 | 0 | 11,698,300 | 0 | 11,698,300 | 0 |
| 445-3-jb | Fees for administrative services | PR | 733,300 | 0 | 733,300 | 0 | 733,300 | 0 |
| 445-3-jl | Job access loan repayments | PR | 616,400 | 0 | 616,400 | 0 | 616,400 | 0 |
| 445-3-k | Child support transfers | PR | 18,209,200 | 0 | 18,209,200 | 0 | 18,209,200 | 0 |
| 445-3-kx | Interagency and intra-agency programs | PR | 28,863,700 | 0 | 28,863,700 | 0 | 28,863,700 | 0 |
| 445-3-l | Public assistance overpayment recovery and fraud and error reduction | PR | 187,500 | 0 | 187,500 | 0 | 187,500 | 0 |
| 445-3-s | Economic support - public benefits | SEG | 9,232,000 | 0 | 9,232,000 | 0 | 9,232,000 | 0 |
| 445-5-a | General program operations; purchased services for clients | GPR | 14,582,900 | 15,060,100 | 14,582,900 | 15,060,100 | 14,582,900 | 15,060,100 |
| 445-5-h | Enterprises and services for blind and visually impaired | PR | 213,000 | 213,000 | 213,000 | 213,000 | 213,000 | 213,000 |
| 445-5-he | Supervised business enterprise | PR | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 445-5-kg | Vocational rehabilitation services for tribes | PR | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| 445-5-ky | Interagency and intra-agency aids | PR | 287,000 | 287,000 | 287,000 | 287,000 | 287,000 | 287,000 |
| | | | =========== | =========== | =========== | =========== | =========== | =========== |
| | TOTAL | | $13,239,113,500 | $13,653,878,300 | $9,199,037,800 | $9,400,464,300 | $16,236,856,900 | $16,606,859,800 |