



## Legislative Fiscal Bureau

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May 19, 2009

Joint Committee on Finance

Paper #596

### **Environmental Management Tipping Fee Increase and Conversion of Debt Service from GPR to SEG (DNR -- Air, Waste, and Contaminated Land, and Water Quality)**

[LFB 2009-11 Budget Summary: Page 478, #9; Page 482, #14; and Page 484, #2]

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#### **CURRENT LAW**

The segregated environmental management account of the environmental fund is used for contaminated land and brownfields cleanup programs, including Department of Natural Resources (DNR) administration of remediation and redevelopment, groundwater management and solid waste management activities, brownfields grant programs in DNR and Commerce, debt service costs for general obligation bonds issued for state-funded cleanup of contaminated land and sediment, and state-funded cleanup of contaminated properties where there is no responsible party able or willing to pay for the cleanup. The account also funds environmental programs in the Department of Health Services (DHS), Department of Military Affairs (DMA), and the University of Wisconsin System. Revenues to the account totaled \$23.1 million in 2007-08 and are anticipated to generate approximately \$24.8 million in 2008-09. Base funding is \$27.2 million in 2008-09 with 79.21 positions. In addition, \$5.8 million in revenue was received in 2007-08 and an estimated \$4.0 million will be received in 2008-09 for site specific remediation of Fox River contaminated sediments, and can only be spent for that purpose.

Approximately half of environmental management account revenue is from a \$9 per vehicle environmental impact fee (discussed in a separate budget paper). The account also receives revenues from three solid waste tipping fees totaling 99¢ per ton of non- high-volume industrial solid waste or 34¢ per ton of high-volume industrial solid waste. Other fees to the account include petroleum inspection fees through a transfer from the segregated petroleum inspection fund, pesticide and fertilizer fees, hazardous spills reimbursements from responsible

parties at sites where DNR paid for cleanup, hazardous waste generator fees, sanitary permit surcharges, and several other smaller environmental fees.

The segregated nonpoint account of the environmental fund is used for nonpoint source pollution abatement activities, which include control of land management activities that contribute to runoff, seepage or percolation, and adversely affect the quality of waters in the state. (A separate budget paper discusses the nonpoint tipping fee increase in the bill).

The state has issued general obligation bonds for several point source and nonpoint pollution abatement activities. Debt service on bonds is primarily paid from GPR.

## GOVERNOR

Increase the environmental management account - environmental repair tipping fee by \$3.10 per ton, from \$0.85 to \$3.95 per ton, for waste other than high-volume industrial waste, that is disposed of in Wisconsin landfills on or after July 1, 2009. The fee is assessed in May for wastes disposed of during the previous calendar year. Thus, DNR would first assess landfills for the fee increase in May, 2010, for solid waste disposed of during the six months of July 1, 2009, through December 31, 2009, with fees for 2009-10 due in June of 2010. The administration estimates the environmental management account tipping fee increase would generate revenue of \$11,600,000 in 2009-10 and \$23,190,000 in 2010-11.

Table 1 shows the major changes in environmental management account expenditures under the bill.

**TABLE 1**

### **Environmental Management Account Expenditures – Major Changes to Base, AB 75**

Environmental Management Account Expenditure	<u>2009-10</u>	<u>2010-11</u>
DNR Convert Funding for 5.0 Hazardous Waste Positions from PR	502,400	502,400
DNR Convert Funding for Nonpoint Source Debt Service from GPR	7,695,300	11,345,600
DNR Convert Funding for Pollution Abatement Debt Service from GPR	0	8,000,000
DNR Operations Reductions - Delete 1.0 Solid Waste and 1.0 Remediation and Redevelopment Position	-102,400	-204,800
DNR Debt Service Reestimate - Administrative Facilities	48,400	132,600
DNR Debt Service Reestimate - Remedial Action	-9,000	266,700
DNR Debt Service Reestimate - Contaminated Sediment	<u>464,000</u>	<u>635,200</u>
Total - Major Items	\$8,598,700	\$20,677,700

The bill would convert nonpoint program debt service payments from GPR to environmental management SEG totaling \$19,040,900 during the biennium. This is shown in Table 2.

**TABLE 2**

**Nonpoint Program Debt Service Conversion from GPR to SEG Under AB 75**

<u>Program</u>	<u>Adjusted Base (GPR)</u>	<u>2009-10 (SEG)</u>	<u>2010-11 (SEG)</u>
Priority watershed/ rural nonpoint	\$6,536,900	\$7,695,300	\$7,981,100
Targeted runoff management (TRM)	219,800	---*	806,600
Urban nonpoint source cost-sharing	1,674,200	---*	<u>2,557,900</u>
Total		\$7,695,300	\$11,345,600

\*These payments would continue to be made from GPR in 2009-10.

The bill would also convert \$8,000,000, beginning in 2010-11, from GPR to SEG from the environmental management account, for debt service costs on general obligation bonds issued under the former point source water pollution abatement grant program. The program provided grants to municipalities for wastewater treatment system construction from 1978 to 1990, and was then replaced by the clean water fund in 1991. Under the bill, the first \$8 million in debt service would be paid from the environmental management account, and any pollution abatement debt service costs that exceed \$8 million annually would continue to be paid from the existing GPR debt service appropriation.

**DISCUSSION POINTS**

1. The administration indicates that, of the \$3.10 environmental management account tipping fee increase, \$0.75 was intended to provide sufficient revenue to balance the account. The other \$2.35 was intended to pay for the conversion of GPR debt service costs for three nonpoint programs and the point source pollution abatement program to SEG.

2. The number of solid waste tons disposed in the state is expected to be lower than previously estimated by the administration. Under the bill, the amount of solid waste subject to the environmental management account tipping fees would be approximately 7.06 million tons in calendar year 2009 and 7.01 million tons in 2010. This equals a reduction to earlier administration estimates of \$2,525,000 for the biennium, including \$785,000 in 2009-10 (from \$11,600,000 to \$10,815,000) and \$1,740,000 in 2010-11 (from \$23,190,000 to \$21,450,000 in 2010-11).

3. Attachment 1 shows the categories of revenue deposited in the environmental management account, and the estimated revenue for each category. Attachment 2 shows the 2008-09 base funding for each appropriation from the account and the appropriation amount under the bill.

4. Table 3 shows the estimated condition of the environmental management account under the bill.

**TABLE 3**

**Estimated Condition -- Environmental Management Account  
of the Environmental Fund, AB 75  
(\$ Millions)**

	2007-08 <u>Actual</u>	2008-09 <u>Estimated</u>	2009-10 <u>AB 75</u>	2010-11 <u>AB 75</u>
<b>Opening Balance</b>	\$24.67	\$22.02	\$18.92	\$17.48
<b>Revenues</b>				
Vehicle Environmental Impact Fee	\$ 11.74	\$10.91	\$11.00	\$11.25
Solid Waste Tipping Fees	5.68	7.39	18.41	29.16
Transfer from Petroleum Inspection Fund	1.82	1.82	1.80	1.80
Pesticide and Fertilizer Fees	1.46	1.45	1.45	1.45
Sanitary Permit Surcharge	0.33	0.40	0.40	0.40
Nonmetallic Mining Fees	0.18	0.16	0.16	0.16
Fox River and Cooperative Remedial Action	5.83	4.00	4.00	4.00
Other Fees and Income	1.18	2.48	1.49	1.64
Interest Income	<u>0.70</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Total Revenue	\$28.92	\$28.81	\$38.91	\$50.06
Total Revenue Available	\$53.59	\$50.83	\$57.83	\$67.54
<b>Expenditures and Reserves</b>				
DNR Administration	\$9.48	\$10.29	\$11.27	\$11.20
Commerce Brownfields Grants	8.09	7.00	6.93	6.93
DNR Brownfields, Site Assessment, and Greenspace Grants	2.00	2.20	2.18	2.18
DNR State-funded Response	1.98	2.44	2.42	2.42
DNR Well Compensation Grants	0.30	0.29	0.29	0.29
Fox River and Cooperative Remedial Action	5.38	4.00	4.00	4.00
Debt Service for General Obligation Bonds	3.88	4.56	12.75	24.94
Other Agencies	0.39	0.41	0.42	0.42
Reserves	<u>0.00</u>	<u>0.00</u>	<u>0.18</u>	<u>0.31</u>
Authorized Expenditures	\$31.50	\$31.19	\$40.44	\$52.69
Less Planned Reductions		-2.86	-0.38	-0.38
Total Expenditures	\$31.50	\$28.33	\$40.06	\$52.31
Less Transfers to General Fund	<u>0.07</u>	<u>3.58</u>	<u>0.29</u>	<u>0.39</u>
<b>Ending Cash Balance</b>	\$22.02	\$18.92	\$17.48	\$14.83
Less Encumbrances and Continuing Balances*	<u>-22.26</u>	<u>-18.92</u>	<u>-18.92</u>	<u>-18.92</u>
<b>Closing Available Balance</b>	-\$0.24	\$0.00	-\$1.44	-\$4.09

\* In 2007-08, funds committed, but not yet spent, include \$11.9 million for Commerce brownfields grants, \$4.8 million for DNR brownfields site assessment and greenspace grants, \$2.3 million for DNR state-funded response, \$2.5 million for DNR site specific (Fox River) remediation, \$0.4 million for well compensation grants, and \$0.4 million for other encumbrances.

5. Estimates of tipping fee and vehicle environmental impact fee revenues (see separate budget paper) are lower than estimated earlier by the administration. The administration has also indicated its intent to transfer \$291,300 in 2009-10 and \$393,700 in 2010-11 from the environmental management account balance to the general fund, equal to the 1% across the board reductions and other operations reductions (deletion of two positions shown in Table 1).

6. The environmental management account would not be expected to receive sufficient revenues to pay for all appropriations under the bill and make the administration's intended transfers to the general fund. The account would be in deficit by approximately \$4.1 million at the end of 2010-11.

7. Table 3 shows planned expenditure reductions of approximately \$2.86 million in 2008-09. DNR and Commerce are making expenditure reductions in brownfields grants programs and state-funded cleanup, and DNR is making reductions in expenditures in contaminated land and groundwater administrative activities, in order to transfer the savings to the general fund.

8. DNR is currently holding 7.5 positions vacant of the 79.21 positions authorized from the environmental management account. Two of the vacant positions are deleted in the bill under operations reductions. DNR anticipates holding the other 5.5 positions vacant during the entire 2009-11 biennium. This would generate approximately \$380,000 of annual expenditure reductions shown in Table 3.

### **Nonpoint Source Water Pollution Abatement Programs**

9. The priority watershed program, which is scheduled to end in 2009, provides cost-sharing grants for landowners who install best management practices in certain watersheds significantly affected by nonpoint sources pollution. Funding for the program is distributed to counties as anticipated cost-share reimbursement amounts (ACRAs). Counties, in turn, enter cost-share agreements with landowners for the installation of cost-effective best management practices. Most cost-shared practices must be maintained for a minimum of 10 years from the date the last project is installed.

10. Funding for ACRAs is a combination of bond revenues, GPR, and federal Section 319 (Clean Water Act) funds. Bond revenues authorized for the priority watershed program may also be used for the TRM program (described below). DNR is authorized \$94.3 million in general obligation bonding for these programs. Principal and interest on these bonds is paid from a GPR appropriation. Payments are estimated at \$6,536,900 for 2008-09. Under the bill, GPR-supported debt service would be converted, beginning in 2009-10, to an appropriation paid out of the environmental management account of the segregated environmental fund. These payments are estimated at \$7,695,300 in 2009-10 and \$7,981,100 in 2010-11.

11. The TRM program offers competitive financial awards to support small-scale, short-term projects generally of one to three years. TRM grants may fund up to 70% of an eligible project's costs, with a maximum of \$150,000 in state funding. Both urban and rural projects can be funded through a TRM grant, although most TRM projects are rural. This is because most municipalities in Wisconsin must hold a Wisconsin pollutant discharge elimination system (WPDES) permit under federal and state regulations pertaining to storm water runoff. Holding a

WPDES permit classifies the holder as a point source of water pollution, and only nonpoint sources are eligible for TRM grants.

12. For TRM awards announced in March, 2009, which may reimburse awardees until December 31, 2010, DNR awarded \$6,063,500 as follows: (a) \$2,878,700 in priority watershed bond revenues; (b) \$2,542,300 in TRM bond revenues; (c) \$458,600 Section 319 FED; and (d) \$183,900 GPR. In addition to amounts authorized as described above, DNR has bonding authority of \$11 million specifically for the TRM program. Principal and interest payments on these bonds are estimated at \$219,800 for 2008-09. Under the bill, payments would continue to be made from a GPR appropriation in 2009-10 but would be converted to an appropriation from the environmental management account beginning in 2010-11. GPR payments in 2009-10 are estimated at \$657,000 in 2009-10. Payments for 2010-11 are estimated at \$806,600.

13. Under the urban nonpoint source and storm water grant program, DNR provides cost-share and local assistance grants for urban nonpoint source water pollution abatement projects. Funds support the installation of nonpoint source water pollution abatement projects and provide financial assistance to municipalities and sewerage districts for the construction of facilities and structures to collect and convey storm water. The maximum amount that can be awarded for a construction project is 50% of costs up to a maximum grant of \$150,000. Eligible cost-share activities include: (a) structural urban best management practices, including necessary land acquisition, storm sewer rerouting, removal of structures and associated flood management, but excluding new construction activities and new development; (b) stream bank and shore land stabilization; and (c) other activities, such as improved street sweeping, identified by DNR rule. For the grant period lasting from January 1, 2009, through December 31, 2010, DNR made 19 construction grants for a total of \$2,177,500 in bond revenues.

14. The municipal flood control and riparian restoration program provides financial assistance to cities, villages, towns or metropolitan sewerage districts for the collection and transmission of storm water. Grants may be used for facilities and structures, including the purchase of perpetual flowage and conservation easement rights on land within a floodway, and flood proofing of public or private structures remaining in a 100-year flood plain. Grants may be up to 70% of eligible costs for construction and real estate acquisition for an approved project. The most recent grants under the municipal flood control program were made in 2008 and totaled \$2.2 million.

15. The urban nonpoint source and municipal flood control programs jointly have \$29.9 million in bonding authorization. Principal and interest payments on bonds issued for the programs are estimated at \$1,674,200 in 2008-09. Under the bill, debt service for bonds issued for the programs would continue to be paid out of a GPR appropriation in 2009-10 and would be converted to an appropriation from the environmental management account beginning in 2010-11. Payments in 2009-10 are estimated at \$2,240,500. Payments in 2010-11 are estimated at \$2,557,900.

16. Some would argue that increasing solid waste tipping fees to fund nonpoint program debt service is consistent with the need to find statewide sources of revenue to support activities that were previously supported by the general fund, and that tipping fees are paid by a broad base of municipalities, residents, and businesses. Others would argue that debt service for the statewide nonpoint source programs should continue to be paid for by the general fund.

## **Pollution Abatement Grant Program**

17. The former pollution abatement grant program provided grants to municipalities for wastewater treatment system construction from 1978 to 1990. The clean water fund, within the Environmental Improvement Fund, replaced the pollution abatement grant program under 1987 Act 399, and began providing low-interest loans to municipalities for wastewater facilities in 1991. Currently, all debt service costs for the pollution abatement bonds are paid from a GPR sum sufficient appropriation.

18. Pollution abatement debt service costs are estimated at \$44,665,500 in 2008-09, \$35,254,700 in 2009-10, and \$24,881,600 in 2010-11. Debt service costs are expected to decrease to \$16.9 million in 2012, \$9.5 million in 2013, \$8.7 million in 2014, and \$8.1 million in 2015, then decrease to \$2.6 million and less in subsequent years.

19. Under the bill, the first \$8 million in debt service would be paid from the environmental management account, and any pollution abatement debt service costs that exceed \$8 million annually would continue to be paid from the existing GPR debt service appropriation.

20. The effect of the bill would be to increase solid waste tipping fees by approximately \$0.75 per ton on most solid waste disposed of in the state to pay for debt incurred by the state for a former program for wastewater facility grants to municipalities.

21. The pollution abatement wastewater grant program debt service was paid from the general fund because cleaning up the waters of the state was considered a benefit to all the people of the state. It could be argued that it is still appropriate to pay for the former pollution abatement program with general funds. In addition, increasing a segregated fee to pay for a cost traditionally paid by the general fund has the same effect as a general tax increase.

22. People throughout the state have benefited over the past 20 years from cleaner water made possible by the various wastewater treatment systems funded from the former pollution abatement program. Proponents suggest that, in tight budgetary times, alternative sources of revenue should be considered to reduce general fund costs, and solid waste tipping fees would generally be paid by municipalities, residents, and businesses that have benefited from the wastewater treatment systems.

## **Tipping Fees**

23. While the administration indicated that \$2.35 of the \$3.10 per ton environmental management account tipping fee increase is intended for debt service costs currently paid by GPR, the lower tipping fee estimates result in a need for \$2.55 for the converted debt service costs. This includes \$1.80 per ton for nonpoint programs and \$0.75 for the pollution abatement program.

24. If a decision is made to pay debt service costs for nonpoint source water pollution abatement with solid waste tipping fees, it would be appropriate to make the payments from the nonpoint account instead of the environmental management account. The Committee could consider transferring a portion of the tipping fee increase from the environmental management account to the nonpoint account. The nonpoint account would require approximately \$19 million in tipping fee revenues to account for the additional obligations, which could be achieved by providing \$1.80 of

the proposed \$3.10 per ton tipping fee increase as an increase in the nonpoint account tipping fee instead of environmental management account tipping fee (Alternative 2a). This would create no overall increase in the environmental repair tipping fee proposed in the bill. Estimated revenues to the nonpoint account from the \$1.80 fee increase would be \$18,963,000 over the biennium (\$6,350,000 in 2009-10 and \$12,613,000 in 2010-11). Estimated revenues (and associated expenditures) to the environmental management account would decrease by a corresponding amount.

25. Under the bill, bonds issued for the TRM and the urban nonpoint source programs would be paid by GPR in 2009-10 and converted to environmental management SEG in 2010-11. If the Committee wished to convert nonpoint program debt service to the nonpoint account, it could also consider converting TRM and urban nonpoint debt service beginning with 2009-10. This would convert an additional \$2,897,500 GPR in 2009-10, which would improve the balance of the general fund. However, this would also require additional revenues to the nonpoint account. Consideration could be given to deleting \$1.80 per ton in tipping fees deposited to the environmental management account and increasing the tipping fee deposited to the nonpoint account by \$2.05 per ton (Alternative 2b). The nonpoint account tipping fee under this alternative would be 25¢ per ton higher than recommended by the Governor. Revenues to the nonpoint account would be estimated at \$21,597,000 over the biennium (\$7,232,000 in 2009-10 and \$14,365,000 in 2010-11), and environmental management account revenues would be lower by \$18,963,000, as discussed above.

26. If the Committee chooses to not convert the debt service costs for the three nonpoint programs from GPR to SEG, GPR costs would increase by \$19,040,900 over the amounts in the bill.

27. If the debt service costs for the former pollution abatement program are not converted from GPR to SEG, GPR costs would increase by \$8,000,000 in 2010-11. In addition, the Committee could omit \$0.75 per ton of the environmental management tipping fee increase. This would reduce the SEG revenue from the amounts under the bill by \$7,900,000, including \$2,645,000 in 2009-10 and \$5,255,000 in 2010-11 (Alternative 4).

28. Since the debt service costs would have to be paid before other appropriations, a total of \$0.55 per ton, rather than the \$0.75 per ton intended by the administration, would be available to help balance other appropriations from the account. In addition, this fee increase is not anticipated to balance the account because of the lower revenue estimates.

29. If the tipping fee increase is approved and if no additional revenues beyond the tipping fees in the bill are provided, the environmental management account would be in deficit during the biennium. The administration would need to decrease expenditures below authorized levels to maintain a positive balance, and potentially reduce intended transfers from the account to the general fund. This could result in decreases of approximately \$4 million over the biennium in brownfields grants to local governments and businesses to clean up contaminated properties, state-funded cleanups, and administrative staff.

30. The Committee could consider approving sufficient additional tipping fee increases to help balance the environmental management account. For example, if the environmental management account tipping fee would be increased by an additional \$0.35 per ton beyond the level



in the bill, it would generate approximately \$3,690,000 in additional revenue during the biennium, including \$1,235,000 in 2009-10 and \$2,455,000 in 2010-11 (Alternative 3). On the other hand, as the economy recovers, revenue to the environmental fund from existing fees (landfill tipping fees and vehicle title fees) may begin to increase in future biennia.

31. If the Governor's recommendation is not adopted, the current environmental management tipping fee would remain and debt service on the various water pollution abatement bonds would remain funded from GPR appropriations. Due to a structural imbalance in the environmental management account, additional expenditure reductions and/or reductions in general fund transfers totaling approximately \$9.3 million would be needed in the 2009-11 biennium.

**ALTERNATIVES**

1. Approve the Governor's recommendation, with reestimated revenue, as follows: (a) increase the environmental management account environmental repair solid waste tipping fee by \$3.10 per ton for waste other than high-volume industrial waste that is disposed of in Wisconsin landfills on or after July 1, 2009; (b) reestimate the revenue increase to \$10,815,000 in 2009-10 (a decrease of \$785,000 from the administration's estimate of \$11,600,000) and \$21,450,000 in 2010-11 (a decrease of \$1,740,000 from the administration's estimate of \$23,190,000); (c) convert \$7,695,300 in 2009-10 and \$1,345,600 in 2010-11 from GPR to SEG environmental management account sum sufficient appropriations for all general obligation bond debt service costs for three nonpoint programs (priority watershed program, TRM program and urban nonpoint source and storm water management program); and (d) convert \$8,000,000 in 2010-11 from GPR to SEG environmental management account for general obligation bond debt service costs for the former pollution abatement program.

ALT 1	Change to Bill Revenue
SEG	-\$2,525,000

2. Approve Alternative 1, but modify the Governor's recommendation related to the conversion of nonpoint program debt service from GPR to SEG in one of the following ways:

a. Convert the three nonpoint program debt service appropriations from GPR to nonpoint instead of environmental management SEG. Increase the nonpoint tipping fee by \$1.80 per ton and decrease the environmental management account tipping fee increase under the bill by \$1.80 per ton. Specify that payments for the priority watershed program begin from the nonpoint account in 2009-10, and payments for the TRM and urban nonpoint source programs begin from the nonpoint account in 2010-11.

b. Convert the three nonpoint program debt service appropriations from GPR to nonpoint instead of environmental management SEG. Increase the nonpoint tipping fee by \$2.05 per ton and decrease the environmental management account tipping fee increase under the bill by \$1.80 per ton. Specify that payments for the three programs begin from the nonpoint account in 2009-10. (This would convert debt service costs of \$2,897,500 from GPR for TRM and urban nonpoint source beginning in 2009-10.)

ALT 2b	Change to Bill	
	Revenue	Funding
SEG	\$2,634,000	\$2,897,500
GPR	<u>0</u>	<u>- 2,897,500</u>
Total	\$2,634,000	\$0

3. In addition to approving Alternative 1 or 2, increase the environmental management tipping by an additional \$0.35 per ton, to generate \$3,690,000 in additional revenue during the biennium (\$1,235,000 in 2009-10 and \$2,455,000 in 2010-11), in order to help balance the environmental management account.

ALT 3	Change to Bill	
	Revenue	
SEG	\$3,690,000	

4. Approve any of the above alternatives, as modified to exclude conversion of debt service for the former pollution abatement program from GPR to SEG. Omit \$0.75 per ton of the environmental management account tipping fee increase under the bill, which would decrease revenue by \$7,900,000 during the biennium (\$2,645,000 in 2009-10 and \$5,255,000 in 2010-11). Debt service costs for the pollution abatement program would continue to be paid with GPR.

ALT 4	Change to Bill	
	Revenue	Funding
SEG	-\$7,900,000	-\$8,000,000
GPR	<u>0</u>	<u>8,000,000</u>
Total	-\$7,900,000	\$0

5. Delete provision. There would be no tipping fee increase, nonpoint and pollution abatement debt service would continue to be paid from the general fund, and the administration would need to reduce expenditures below authorized levels to maintain a positive balance in the account.

ALT 5	Change to Bill	
	Revenue	Funding
SEG	-\$34,790,000	-\$27,040,900
GPR	<u>0</u>	<u>27,040,900</u>
Total	-\$34,790,000	\$0

Prepared by: Kendra Bonderud and Paul Ferguson  
Attachments

## ATTACHMENT 1

### Estimated Environmental Management Account Revenues 2008-09 through 2010-11, AB 75

<u>Revenue Source</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
Vehicle Environmental Impact Fee	\$10,910,000	\$11,000,000	\$11,250,000
Environmental Repair Tipping Fee	6,213,000	17,220,000	27,975,000
Petroleum Inspection Fund	1,816,300	1,798,100	1,798,100
Pesticide and Fertilizer Fees	1,450,000	1,450,000	1,450,000
Groundwater Waste Generator Tipping Fee	838,000	848,600	847,700
Hazardous Spill Reimbursement	1,650,000	350,000	500,000
Sanitary Permit Surcharge	400,000	400,000	400,000
Hazardous Waste Generator Fee	537,000	835,400	835,400
Well Compensation Tipping Fee	335,200	339,400	339,100
Environmental Assessment *	180,000	180,000	180,000
Nonmetallic Mining Fees	160,000	160,000	160,000
Land Disposal Permit	65,000	65,000	65,000
Bulk Tank Surcharge	20,000	21,000	21,000
Septic System Servicing Fee	20,000	20,000	20,000
Environmental Repair Surcharge	5,000	5,000	5,000
Environmental Repair Base Fee	3,100	3,100	3,100
Civil Action Damages	2,000	2,000	2,000
Investment Income	200,000	200,000	200,000
Site Specific (Fox River) Remediation **	4,000,000	4,000,000	4,000,000
Miscellaneous Revenue	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
<b>Total</b>	<b>\$28,811,600</b>	<b>\$38,904,600</b>	<b>\$50,058,400</b>

\* Fifty percent of environmental assessment revenue is deposited in the University of Wisconsin System's environmental education appropriation to fund environmental education grants.

\*\* This includes any moneys received for remediation at specific sites, primarily the Fox River contaminated sediment cleanup, in settlement of actions initiated under certain federal regulations or court orders. These revenues can only be used for the purposes for which received.



## ATTACHMENT 2

### Appropriations from the Environmental Management Account Of the Environmental Fund, 2008-09 through 2010-11

	<u>2008-09</u>	<u>Positions</u>	<u>2009-10</u>	<u>Positions</u>	<u>2010-11</u>	<u>Positions</u>
<b>Natural Resources (370)</b>						
(2)(dv) Environmental repair; spills; abandoned containers	\$2,441,700		\$2,418,900		\$2,418,900	
(2)(mq) Air and waste operations	3,275,800	32.25	3,838,800	35.25	3,736,400	35.25
(2)(mr) Brownfields operations	376,000	3.00	314,800	3.00	314,800	3.00
(2)(du) * Site specific remediation	4,000,000		4,000,000		4,000,000	
(2)(fq) Indemnification agreements	0		0		0	
(3)(mq) Enforcement and science operations	1,202,600	8.08	1,273,700	8.58	1,262,300	8.58
(4)(ar) Groundwater management	91,900		91,900		91,900	
(4)(mq) Water operations	3,596,800	29.67	3,644,200	29.67	3,644,200	29.67
(4)(au) * Cooperative remedial action; contributions	0		0		0	
(4)(av) * Cooperative remedial action; interest on contributions	0		0		0	
(6)(cr) Well compensation grants	294,000		291,100		291,100	
(6)(et) Brownfield site assessment grants	1,700,000		1,683,000		1,683,000	
(6)(eu) Brownfields green space grants	500,000		495,000		495,000	
(7)(bq) ** Debt service - Remedial action	4,086,000		4,077,000		4,352,700	
(7)(cq) ** Debt service - nonpoint source grants	0		7,695,300		7,981,100	
(7)(cr) ** Debt service - nonpoint	0		0		806,600	
(7)(cs) ** Debt service - urban nonpoint cost-sharing	0		0		2,557,900	
(7)(ct) ** Debt service - pollution abatement (wastewater)	0		0		8,000,000	
(7)(er) ** Debt service - Administrative facilities	469,900		518,200		602,500	
(7)(br) ** Debt service - Contaminated sediment cleanup	0		464,000		635,200	
(8)(mv) Administration and technology operations	937,300		1,197,800		1,243,400	
(9)(mv) Customer assistance and external relations operations	806,400	4.21	905,500	4.21	905,500	4.21
<b>Commerce (143)</b>						
(1)(qm) Brownfields grant program	7,000,000		6,930,000		6,930,000	
<b>Health and Family Services (435)</b>						
(1)(q) Groundwater and air quality standards	313,100	2.00	323,500	2.00	323,600	2.00
<b>Military Affairs (465)</b>						
(3)(t) Emergency response training	7,700		7,600		7,600	
<b>University of Wisconsin System (285)</b>						
(1)(r) * Environmental education; environmental assessments	<u>90,000</u>		<u>90,000</u>		<u>90,000</u>	
<b>Total SEG Environmental Management Account Appropriations</b>	<b>\$31,189,200</b>	<b>79.21</b>	<b>\$40,260,300</b>	<b>82.71</b>	<b>\$52,373,700</b>	<b>82.71</b>

\* Appropriations are continuing and show the currently estimated revenue that would be available solely for the purposes of the appropriation, rather than the Chapter 20 amount.

\*\* Debt service appropriations are sum sufficient and show estimated expenditures.