

KICKAPOO RESERVE MANAGEMENT BOARD

Budget Summary							
Fund	2022-23 Base Year Doubled	2023-25 Governor	2023-25 Jt. Finance	2023-25 Legislature	2023-25 Act 19	Act 19 Change Over Base Year Doubled	
						Amount	Percent
PR	\$504,400	\$509,800	\$509,800	\$509,800	\$509,800	\$5,400	1.1%
SEG	<u>1,585,200</u>	<u>1,553,600</u>	<u>1,778,200</u>	<u>1,778,200</u>	<u>1,778,200</u>	<u>193,000</u>	12.2
TOTAL	\$2,089,600	\$2,063,400	\$2,288,000	\$2,288,000	\$2,288,000	\$198,400	9.5%

FTE Position Summary						
Fund	2022-23 Base	2024-25 Governor	2024-25 Jt. Finance	2024-25 Legislature	2024-25 Act 19	Act 19 Change Over 2022-23 Base
PR	1.25	1.25	1.25	1.25	1.25	0.00
SEG	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>	<u>0.00</u>
TOTAL	4.00	4.00	4.00	4.00	4.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

PR	\$5,400
SEG	<u>- 47,000</u>
Total	- \$41,600

Governor/Legislature: Provide adjustments to the base budget of -\$20,800 annually, including: (a) -\$23,800 (\$2,000 PR and -\$25,800 SEG from the forestry account of the conservation fund) for full funding of continuing position salaries and fringe benefits; and (b) \$3,000 (\$700 PR and \$2,300 forestry SEG) for overtime.

2. STATE OPERATIONS ADJUSTMENT

	Governor (Chg. to Base)	Jt. Finance/Leg. (Chg. to Gov)	Net Change
SEG	\$15,400	- \$15,400	\$0

Governor: Provide \$7,700 forestry SEG annually to increase agency supplies and services funding. According to the Administration, the amounts represent a 5% increase to supplies and

services funding for certain annual GPR and SEG state operations appropriations. The proposed increases would be provided to appropriations that meet the following criteria: (a) in 2021-22, the agency expended 95% or more of the amount budgeted for supplies and services; and (b) for the 2023-25 biennium, no other additional supplies and services funding is being proposed for a similar purpose.

Joint Finance/Legislature: Provision not included. (Removed from budget consideration pursuant to Joint Finance Motion #10.)

3. AIDS IN LIEU OF TAXES REESTIMATE [LFB Paper 106]

SEG	\$240,000
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Joint Finance/Legislature: Reestimate aids in lieu of tax payments by \$120,000 annually. Because state property is exempt from property taxes, the state makes payments in lieu of property taxes each January to several affected municipalities and school districts that contain tax-exempt Kickapoo Valley Reserve land. Payments are adjusted annually to reflect changes in equalized assessed values of unimproved land and the property tax rates in each taxation district. Payments are made from a sum-sufficient appropriation of the forestry account of the segregated conservation fund. Payments are estimated at \$400,000 annually under Act 19.