

## KICKAPOO RESERVE MANAGEMENT BOARD

Budget Summary						FTE Position Summary				
Fund	2022-23 Adjusted Base	Act 19		2023-25 Change Over Base Year Doubled		2022-23	Act 19		2024-25 Over 2022-23	
		2023-24	2024-25	Amount	%		2023-24	2024-25	Number	%
PR	\$252,200	\$254,900	\$254,900	\$5,400	1.1%	1.25	1.25	1.25	0.00	0.0%
SEG	792,600	889,100	889,100	193,000	12.2	2.75	2.75	2.75	0.00	0.0
<b>TOTAL</b>	<b>\$1,044,800</b>	<b>\$1,144,000</b>	<b>\$1,144,000</b>	<b>\$198,400</b>	<b>9.5%</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.0%</b>

### Budget Change Items

**1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]**

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

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

SEG	\$240,000
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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. The provision estimates payments at \$400,000 annually.