

Forestry Account
Fiscal Year 2014 Revenues & Expenditures

10/14/2014

(#) Appropriation

<u>Revenues to the Forestry Account:</u>	<u>Revenue</u>	<u>Purpose</u>
Mil Tax*	\$79,396,198	An annual property tax of two-tenths of one mil for each dollar of the assessed valuation for the purpose of acquiring, preserving and developing the forests of the state. *Mil Tax Rate was lowered to 0.1679% (\$0.1697 per \$1,000 of property value) as a result of 2005's Act 25.
Federal Revenue	\$6,118,262	Funding provide by Cooperative Forestry Assistance grants, other Federal assistance.
Timber Sales	\$7,561,510	Money generated from the sale of timber from state forest lands
Managed Forest Law & Forest Crop Law	\$8,299,352	Recording, Closed Acreage Fees, withdrawal & transfer fees for State programs designed to protect and improve the management of privately owned forest land.
Other Revenues (does not include opening balances)	\$8,304,124	Recreation admission and use fees; the sale of forest products; the sale of nursery stock; investment income; and a variety of miscellaneous fees and sales.
Total Estimated Revenue	\$109,679,446	

<u>Forestry Division - Spending Authority:</u>	<u>Expenditures (FY2014)</u>	<u>Purpose</u>
Forestry Program Operations (166,179)	\$51,185,612	The Forestry program is responsible for developing and implementing a balanced management and protection program for the state's forest resource. Forestry plans, coordinates and administers statewide Private Forest Management programs(MFL), State and County Forestry, Fire Protection, Urban Forestry, Forest Product Services, Forest Health, State Nurseries programs for the protection, sustainability, improvement, perpetuation and use of Wisconsin's forests. <u>Includes a one time FY 14 payment of \$2.5 million to account for the change in national Forest Income from towns to School Districts.</u>
Forest Aids for County Forests, FCL, MFL (571)	\$1,398,059	Payments to towns and villages for every acre of Managed Forest Law, Forest Crop Law, & County Forest in the municipalities. (\$691,750 MFL/FCL, \$711,000 CFL)
Resource Aids (>40,000 ac. tax law) (566)	\$1,237,500	Payments to those counties having more than 40,000 acres enrolled in either the Forest Crop Law or the Managed Forest Law.
Resource Aids - Forestry Education & Professional Development (544)	\$45,400	Provide Grants for individuals pursuing Master Logger certification and safety training through the Wisconsin Professional Logger Association.
Forestry Education & Curriculum (180)	\$462,501	Work with UW-Stevens Point to create K-12 forestry curriculum.
Wisconsin Forest Landowner Grant Program (557)	\$723,179	A 50% Cost Sharing grant to private forest landowners to encourage sustainable forestry practices. Assistance is provided for development of sustainable forestry management plans, tree planting and improvement of existing timber stands.
Urban Forestry Grant Program (587)	\$464,292	Grants provided to local units of government for Urban Forestry projects such as tree planning, tree inventories and Emerald Ash Borer response and planning.

Local Fire Suppression Grants (545)	\$170,000	Grants to Fire Departments to enhance their ability to suppress forest fires for the purchase of equipment and training.
County Forest Administrator Grant (560, 572)	\$1,717,570	The County Forest Administrator grant provides funding to counties with lands enrolled in the county forest law to assist with the salary & fringe benefit cost of a county employed professional forester.
County Forest Loans (567)	\$447,370	Interest-free loans to those counties with designated County Forests. A county may request up to \$0.50 per acre of forest land. 20% of a counties timber sale revenue is dedicated to repayment.
County Forest Project Loans (568)	\$267,356	Interest-free loans for forestry operations to those counties with designated County Forests. Used for land acquisition and capital development projects. 20% of a counties timber sale revenue is dedicated towards repayment.
Res. Aids - Co. For. Wildlife Habitat (564)	\$112,200	Grant funds to counties with County Forests for the development of wildlife habitat. Eligibility is capped 5 cents per acre of CFL land.
Forestry Facility Maint, Develop, Acquisition, Principle repayment, and interest (764,765,781)	\$1,896,796	Supports the construction, improvement, and maintenance of facilities associated with Forestry Account funded programs. Forestry facilities such as ranger stations, nurseries, and state forest buildings.
Land Acquisition & Development (774)	\$413,653	Used for acquisition and development of nurseries and fire control facilities specifically ranger stations and fire towers.
Taxes and Assessments (169)	\$24,973	Taxes associated with land purchases (property tax payment for the 1st year of ownership - property tax shared w/previous owner). Special assessment such as curb & gutter and water.
Sub-total	\$60,566,462	

Departmentwide - Spending Authority:

Departmental Administration Operations (861,961)	\$11,028,613	Partial support for the overall administration of the Department, including the Secretary's Office and the Bureaus of Finance, Technology Services, Legal Services, Management & Budget, and Human Resources, the Bureaus of Communication & Education, Community Financial Support and Customer Service & Licensing.
Lands Program Management Operations (161)	\$144,904	Partial support of the Lands Program for regional directors and regional land managers.
Southern Forest Operations (161)	\$5,036,327	Manage and operate the following properties: Northern Kettle Moraine State Forest, Southern Kettle Moraine State Forest, Point Beach State Forest, Bong Recreation Area, Havenwood Forest, Cedarburg Bog, Lowes Lake, and Lapham Peak.
Endangered Resources Operations (161)	\$264,275	Partial support of the operation of the Bureau of Endangered Resources.
Facilities and Lands Operations (161)	\$3,013,688	Partial support for the following activities: budgeting and construction of capital development projects, management of Department facilities, Department land acquisition, development of basic land management policies for all Department properties, management and maintenance of specific properties, and property master planning and feasibility studies.

Science Services Operations (361)	\$663,793	Supports research such as: Silviculture , Sustainable Forest Mgmt, Forest Birds in the Great Lakes Region, Social Aspects of Forestry, Deer-Forest relationships, Sustainable Forest Biomass Harvesting and Economics, carbon cycling, etc.
Ice Age Trail Grants to Non-profit's (559)	\$74,200	Grant for activities related to the development, maintenance, protection and promotion of the ice age trail area.
Urban Open Space Foundation Grant (558)	\$74,200	A grant for urban forest protection, water resource enhancement or other urban open space objectives. Most recent uses have supported river clean up in the Milwaukee area.
Sub-total	\$20,300,000	

Resource Debt Service - Spending Authority:

Stewardship Debt Service (767)	\$13,500,000	Payment of Stewardship debt service; frees an equal amount of GPR funding that would be used to pay the debt service. The justification for the use of the Forestry Account is the amount of forest land purchased with Stewardship funding.
Aids in Lieu of Taxes (555,579)	\$5,922,235	Provides payments to taxing jurisdictions to offset the loss of property tax for state owned lands in each municipality. The remaining PILT is appropriated from GPR funding.
Sub-total	\$19,422,235	

Resource Debt Service - Federal Pass Through

Resource Aids - Payment in lieu of taxes (584)	\$1,304,986	All moneys received from the federal government attributable to payments associated with national forest lands for distribution to towns, villages and cities in proportion to the level of municipal services provided.
Resource Aids - national forest income aids (582)	\$1,712,688	Received from the federal government for allotments to counties containing national forest lands, and designated for the benefit of public roads in such counties, shall be distributed in proportion to the national forest acreage in each county as certified by the U.S. Forest Service.
Sub-total	\$3,017,674	

Other Agencies - Spending Authority:

DATCP - Gypsy Moth (772)	\$1,657,300	Utilized to eradicate gypsy moth along the leading edge of the infestation.
UW - WI. Environmental Education Board (164)	\$129,493	The Wisconsin Environmental Education Board (WEEB) awards matching grants to public agencies and nonprofit corporations to develop and distribute forestry environmental education programs.
UW - Forestry Cooperative Grants (169)	\$133,300	The UW Center for Cooperatives provides grants to persons to form forestry cooperatives under ch. 185 that consist primarily of private, non-industrial owners of woodland.

Tourism - Kickapoo Reserve operations & Aids in Lieu of Taxes (261,262)	\$703,090	Supports administrative functions for the Kickapoo Reserve Management Board. The Board is responsible for managing the land in the Kickapoo River valley to preserve and enhance its unique environmental, cultural and scenic features; providing facilities for the use and enjoyment of visitors to the Reserve; and promoting the Reserve as a destination for vacationing and recreation.
Historical Soc. - N. Great Lakes Center (164)	\$61,086	Supports one FTE for interpretative programming at the Northern Great Lakes Center in Ashland, WI.
Lower WI. Riverway Board (161)	\$51,185	The Lower Wisconsin State Riverway Board is authorized to issue permits for activities which comply with the applicable performance standards for lands within the Riverway.
Sub-total	\$2,735,455	

Dedicated Appropriations

Dedicated Spending (105,106,165,173,178,186,189,195,565,570,766)	\$1,457,541	Various appropriations that are dedicated within the Forestry Account. Includes appropriations for forest fire emergencies (reimbursements from other states), Cooperating Foresters, Parks & Forest campground Reservations fees, and other fees.
Sub-total	\$1,457,541	

Expenditure of Federal Funding

Federal core and competitive grants (181)	\$2,483,260	Expenditure of Federal grants received for forest fire management, forest health, urban forestry and cooperative forest management (private forestry)
Forest Fire Emergencies (187)	\$352,668	Time and expenses that Department employees spent fighting forest fires on lands outside of Wisconsin and which are federally reimbursed. Money's received are used to address forest fire emergencies within the state.
Resource acquisition and development (782)	\$2,895,747	Expenditure of funding from the federal government Forest Legacy Program for land acquisition and development and the improvement of land and facilities. Used to purchase easements on large blocks of "working" forest lands.
Sub-total	\$5,731,675	

Total Expenditures	\$113,231,042	
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