

State Budgeting

Land & Water Conservation Board

Revenue Types

General Purpose Revenue

- Largely general tax collection
- Referred to as "GPR"

Program Revenues

- Revenues deposited to the general fund and are credited by law to an appropriation to finance specific program activities
- Referred to broadly as "PR"
- Program Revenue
 - Referred to as PR-O or PR
 - Revenue that is derived sources outside of state government
 - Often fees, gifts and/or grants
- Program Revenue – Service
 - Referred to as PR-S
 - Revenue that is transferred between state agencies
- Program Revenue – Federal
 - Referred to as PR-F or FED
 - Revenue that is received from the federal government that is not otherwise deposited into a segregated fund.

Revenue Types

Segregated Fund Revenues

- Broadly referred to as "SEG"
- Segregated funds are defined by statute and revenue sources may include taxes (e.g., gas tax), fees (e.g., hunting/fishing license fees), transfers from other funds, surcharges, grants, etc.
- Similar to GPR, the revenues reside in the fund not in an appropriation, unless specifically stated in statute.
- Segregated Revenue
 - Referred to as SEG-O or SEG
 - Revenue that is derived sources outside of state government
 - Includes fees, taxes, transfers from other funds and grants
- Example: Conservation Fund
 - Defined under s. 25.29 as a separate nonlapsable fund
- Example: Environmental Fund
 - Defined under s. 25.46 as a separate nonlapsable fund
- Revenues cannot be transferred or lapsed from a segregated fund without statutory authorization or legislation.

Appropriation Types

- Annual – Funding is available for one fiscal year. Always sum certain. If funds are not spent or encumbered by the end of the fiscal year, they go back ("lapse") to the general fund (or segregated fund or program revenue balance).
- Biennial – While the amounts in the schedule are listed for each year, the funding can be spent in any amount over the two-year period as long as the total spent does not exceed the sum of the two years.
- Continuing – Funding does not lapse. It may be carried over from one fiscal year to the next until the total amount received is expended.
- Sum Sufficient – Provides funding up to the amount needed for the purpose specified by the appropriation. Although there may be an expenditure level listed in the Chapter 20 schedule, in most cases it may be exceeded without further legislative approval.

Environmental Fund

- SEG fund that provides resources for environmental management and nonpoint source pollution.
- Funded by tipping fees on solid waste. Generally, solid waste is assessed a \$12.997 fee per ton (certain classes of waste pay lower fees).
 - \$9.64/ton goes into the environmental management account
 - \$3.20/ton goes into the nonpoint account.
 - \$0.157/ton funds DNR administrative costs and the Solid Waste Facility Siting Board.
- Environmental Management Account
 - Averages around \$56.1 million in fee revenues
 - Expenditures:
 - \$20.0 million for recycling grants
 - \$14.5 million in DNR operations
 - \$4.0 million in site specific remediations and well cleanups
 - \$10.75 million in debt service
 - \$6.15 million transfer to Nonpoint Account
 - \$2.0 million transfers to other agencies

Environmental Fund – Nonpoint Account

- Fiscal year 2020-21

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| Opening Balance | \$11,936,836 |
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Revenues

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| Tipping Fee | \$26,554,373 |
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| GPR Transfer | \$7,991,100 |
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| Environmental Management Account Transfer | \$6,150,000 |
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| Misc. Income | <u>\$11,510</u> |
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| Total | \$40,706,983 |
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Expenditures

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| Debt Service | \$15,108,412 |
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| DATCP – SWRM Aids and Assistance | \$9,869,804 |
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| DATCP – SWRM Admin | \$2,374,900 |
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| DNR – Nonpoint Contracts | \$811,717 |
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| DNR – Nonpoint/TRM | \$1,489,895 |
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| DNR – Urban Nonpoint | \$43,299 |
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| DNR – Animal Feeding Operations | \$1,174,300 |
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| Misc. | <u>\$3,018</u> |
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| Total | \$30,875,345 |
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| Continuing Balance | \$21,768,474 |
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