

Forestry Account
Fiscal Year 2021 Revenues & Expenditures
6/20/2022

Revenues to the Forestry Account:	Revenue	Purpose
Mil Tax GPR Substitution	\$104,033,270	In lieu of an annual property tax (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. The mil rate was lowered to \$0.1697 per \$1,000 of property value in 2005 Act 25. 2017 Act 59 eliminated the property tax and replaced it with income, sales, and excise revenue.
Federal Revenue	\$7,840,972	Funding provided by Cooperative Forestry Assistance grants and other Federal assistance
Timber Sales	\$9,110,823	Money generated from the sale of timber from state forests
Managed Forest Law & Forest Crop Law	\$849,579	Recording, 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)	\$13,884,166	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	\$135,718,810	

Forestry Division - Spending Authority:	Expenditures	Purpose
Forestry Program Operations (254,259)	\$51,017,735	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.
Forest Aids for County Forests, FCL, MFL (571)	\$1,425,678	Payments to towns and villages for every acre of Managed Forest Law, Forest Crop Law, & County Forest in the municipalities.
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.
Forestry Education & Curriculum (282)	\$350,000	Work with UW-Stevens Point to create K-12 forestry curriculum.
Wisconsin Forest Landowner Grant Program (557)	\$748,912	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)	\$1,024,965	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)	\$627,436	Grants to local fire departments to enhance their ability to suppress forest fires for the purchase of equipment and training.
County Forest Sustainability Grants, Administrator Position Grants, WCFA dues (572)	\$1,846,449	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. WCFA dues are eligible costs
County Forest Loans (567)	\$225,745	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)	\$0	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.
Resource Aids - County Forestry 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)	\$2,472,089	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)	\$365,006	Used for acquisition and development of nurseries and fire control facilities specifically ranger stations and fire towers.
Taxes and Assessments (169)	\$1,425	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.
Forestry emergencies (286)	\$0	Costs incurred by the department responding to forest fire, disease, infestation, or other natural disasters affecting forests.
Sub-total	\$61,455,140	

Departmentwide - Spending Authority:	Expenditures	Purpose
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Departmental Administration Operations (861,961)	\$11,716,675	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, Facilities & Lands, and Human Resources; Bureaus of Community Financial Assistance, Customer Service, and the Bureau of Environmental Analysis and Sustainability; and the Office of Communications.
Fish, Wildlife, and Parks Division Program Management Operations (161)	\$86,764	Partial support of the Fish, Wildlife and Parks Program for program leadership costs tied to Southern Forest management by FWP.
Southern Forest Operations (161)	\$5,311,590	Manage and operate the following properties: Northern Kettle Moraine State Forest, Southern Kettle Moraine State Forest, Point Beach State Forest, Bong Recreation Area, Havenwood State Forest, Cedarburg Bog, Lowes Lake (KMSF), and Lapham Peak (KMSF).
Endangered Resources Operations (161)	\$491,624	Partial support of the operation of the Bureau of Natural Heritage Conservation.
Recreation Property Management (161)	\$2,300,115	Management and maintenance of specific properties.
Prescribed Burning (269)	\$131,584	Prescribed burning costs incurred by department properties and staff
Department property development (758)	\$466,246	Property development on land under the management and control of the department
Park, forest, and riverway road maintenance - state and local roads (779)	\$2,494,453	Road maintenance and development within or near state properties; no less than 1/3 is for local units of government that own roads in or near state properties.
Public Safety and Resource Protection (361,385)	\$1,188,197	Recreation law enforcement on state forest properties; timber theft and arson investigations, law enforcement
Pattison communications tower (288)	\$966,729	Communication tower serving the division, department, state and local governments.
Sub-total	\$25,153,978	

Resource Debt Service - Spending Authority:	Expenditures	Purpose
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)	\$6,873,491	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	\$20,373,491	

Resource Debt Service - Federal Pass Through:	Expenditures	Purpose
Resource Aids - Payment in lieu of taxes (584)	\$4,063,371	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)	\$1,196,122	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	\$5,259,493	

Other Agencies - Spending Authority:	Expenditures	Purpose
DATCP - Gypsy Moth (772)	\$1,905,700	Utilized to eradicate gypsy moth along the leading edge of the infestation.
UW System - Forestry Cooperative Grants and UWSP Paper Science (169)	\$136,700	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.
Kickapoo Reserve operations & Aids in Lieu of Taxes (161,162)	\$797,004	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 Society - Northern Great Lakes Visitor Center (164)	\$43,937	Supports one FTE for interpretative programming at the Northern Great Lakes Center in Ashland, WI.
Lower Wisconsin Riverway Board (161)	\$57,161	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.
Department of Tourism - state property promotions (161)	\$6,050	Services provided to the department by the Department of Tourism to increase recreation on state properties, including state forests.
Florence Wild Rivers Interpretive Center (588)	\$19,286	Resource aid for the division's portion of staffing space and costs in Florence, WI; F&W account contributes as well.

Department of Administration Miscellaneous (165)	\$4,523	Reissuance of canceled checks, share drafts, and other drafts
Sub-total	\$2,970,359	

Dedicated Appropriations:	Expenditures	Purpose
Dedicated Spending (173,189,195,204,206,207,257,258,257,271,283,189,565,570,766)	\$3,581,008	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	\$3,581,008	

Expenditure of Federal Funding:	Expenditures	Purpose
Federal core and competitive grants (281)	\$1,976,969	Expenditure of Federal grants received for forest fire management, forest health, urban forestry and cooperative forest management (private forestry)
Forest Fire Emergencies (287)	\$494,839	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.
Southern Forests General Program Operations (181)	\$241,975	Manage and operate the following properties: Northern Kettle Moraine State Forest, Southern Kettle Moraine State Forest, Point Beach State Forest, Bong Recreation Area, Havenwood State Forest, Cedarburg Bog, Lowes Lake (KMSF), and Lapham Peak (KMSF).
Resource acquisition and development (782)	\$145,548	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
Sub-total	\$2,859,331	

Total FY 2021 (Jul 2020 - Jun 2021) Expenditures	\$121,652,800
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