



## Legislative Fiscal Bureau

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May 13, 2003

Joint Committee on Finance

Paper #572

### **Vehicle Environmental Impact Fee and Environmental Management Account (Natural Resources – Air, Waste, and Contaminated Land)**

[LFB 2003-05 Budget Summary: Page 328, #1 and Page 334, #5]

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#### **CURRENT LAW**

A \$9 per vehicle environmental impact fee is assessed at the time of titling new and used vehicles. The Department of Transportation collects the fees and deposits them in the environmental management account of the segregated environmental fund. Between December 1, 1999, and September 30, 2001, the fee was \$6 per vehicle, and was expanded to apply to used as well as new vehicles. Between December 1, 1997, and November 30, 1999, the fee was \$5 per vehicle for new vehicles only. The fee is repealed on December 31, 2003. The vehicle fee generated \$12,113,200 in 2001-02, which was 41% of the revenue to the environmental management account, and will generate an estimated \$13,558,500 in 2002-03. The Department of Commerce also collects a \$9 environmental impact fee on the titling of manufactured homes (that were formerly titled by DOT as vehicles) that is also deposited in the environmental management account. In 2001-02, Commerce collected \$61,800 in manufactured home environmental impact fees, and in 2002-03 will collect an estimated \$97,000 (in addition to the vehicle fees deposited by DOT).

The environmental management account is used for DNR administration of contaminated land cleanup, groundwater management, state-funded environmental response actions, brownfield site assessment grants and debt service for general obligation bonds for remedial action, and Commerce brownfields grants. It also funds environmental programs in the Department of Health and Family Services, Department of Military Affairs, and the University of Wisconsin System. Revenues to the environmental management account are generated from several fees, in addition to the vehicle environmental impact fee, including solid waste tipping fees, a transfer from the petroleum inspection fund, a transfer from tribal gaming revenues, pesticide and fertilizer fees, sanitary permit surcharge, and other fees. Revenues to the account

totaled \$29,619,900 in 2001-02 and are anticipated to generate approximately \$25.6 million in 2002-03.

## **GOVERNOR**

Increase the vehicle environmental impact fee from \$9 to \$10.50 on the effective date of the bill. Further, repeal the December 31, 2003, sunset of the fee, making the fee permanent. The DOA Budget Office estimated the fee would provide new revenue to the environmental management account in the biennium of approximately \$24.22 million (\$7.71 million in 2003-04 and \$16.51 million in 2004-05). While the bill does not include a delayed effective date for the fee increase, DOA revenue estimates assume there would be four months of revenue from the fee increase in 2003-04.

Decrease the base budget for Air and Waste Division general operations by \$640,900 annually with 9.0 positions from the segregated environmental management account. The appropriation reductions would include: (a) \$180,000 annually with 2.0 positions in the waste management program; and (b) \$460,900 annually with 7.0 positions in the remediation and redevelopment program. Further, transfer \$640,900 in each year from the environmental management account to the general fund.

## **DISCUSSION POINTS**

1. Recent estimates of vehicle environmental fee revenue show that, under the bill, increase of the fee for approximately eight months of 2003-04 and continuation of the fee after December 31, 2003, would generate additional revenues of approximately \$8.19 million in 2003-04 (instead of \$7.71 million) and \$15.64 million in 2004-05 (instead of \$16.51 million). Thus, for the biennium, the reestimated fee revenue would be \$390,000 less than under the bill.

2. On March 21, 2003, the DOA Budget Office notified the Legislative Fiscal Bureau that the bill had inadvertently omitted a delayed effective date for the fee increase, and suggested a delayed effective of January 1, 2004, be added to the bill. However, it is anticipated that the Department of Transportation could complete changes in computer and title application forms in time to provide an October 1, 2003, effective date for the fee increase. As a technical modification to the bill, the Committee could establish an October 1, 2003, effective date for the fee increase.

3. The DOA Budget Office also indicated that the bill had inadvertently omitted an increase in the manufactured housing environmental impact fee from \$9 to \$10.50 and a repeal of the December 31, 2003, sunset on that fee. Inclusion of the change would provide revenue to the environmental management account of approximately \$59,200 in 2003-04 and \$113,200 in 2004-05. The change would maintain the consistency of fee rate between manufactured homes and vehicles that have a transfer of title of ownership. However, it could also be argued that manufactured homes should no longer be subject to the same fees that were assessed in the past when DOT titled the manufactured homes as vehicles.

4. When the fee was created in 1997 Act 27, increased in subsequent biennial budget acts, and expanded to apply to used vehicles as well as new vehicles, the intent was to provide revenues primarily for brownfields grant programs, but also for contaminated land cleanup programs funded from the environmental management account of the environmental fund, mainly DNR administrative staff and state-funded response actions at contaminated sites where there is no responsible party able or willing to cleanup the property.

5. DOA officials indicate that the reason for the fee increase and removal of the fee sunset was to provide ongoing funding support for brownfields and related efforts. DOA indicates that the recommended transfer from the environmental management account to the general fund was considered a separate issue, and the transfer was included as a one-time lapse in connection with the PR/SEG lapse and position reduction targets each agency was assigned during development of the budget.

6. In the 2001-03 biennium, expenditures from the account were reduced so that \$11,087,100 could be transferred from the environmental management account to the general fund. This resulted in no funding being provided in 2002-03 for Commerce brownfields grants, other than \$750,000 in two statutorily-designated awards to Milwaukee area organizations (a reduction of \$6,250,000), DNR brownfields green space grants (\$1,000,000), or competitive sustainable urban development zone grants (\$125,000). In addition, funding for state-funded response and environmental repair actions was decreased by \$1,808,800 (from \$6,642,600) and administrative expenditures were reduced by \$1,903,300.

7. In 2002-03, the vehicle fee will provide approximately 54% of the estimated \$25.6 million in revenues to the environmental management account. Under the bill, the fee would provide approximately 59% of the \$52.1 million in estimated revenues to the account during the 2003-05 biennium. The table on page 4 shows estimated revenues and expenditures for 2001-02 through 2004-05.

8. Under the bill, the environmental management account would have an estimated June 30, 2005, balance of \$74,000. Estimated account expenditures during the biennium would equal \$52.1 million (\$25.6 million in 2003-04 and \$26.5 million in 2004-05), including biennial totals of \$19.4 million for DNR administration and 94.41 staff, \$18.4 million for a consolidated brownfields grant program in DNR, \$7.8 million for state-funded response, well compensation grants and household hazardous waste grants, \$7.6 million for debt service for general obligation bonds for remedial action, and \$0.8 million for other agencies with 3.5 staff. In addition, in each year of the biennium, \$640,900 would be transferred from the environmental management account to the general fund. Attachments 1 and 2 show additional detail about the account revenues and appropriations from the account.

**Estimated Condition -- Environmental Management Account  
of the Environmental Fund  
(\$ Millions)**

	2001-02 <u>Actual</u>	2002-03 <u>Estimated</u>	2003-04 <u>Estimated</u>	2004-05 <u>Estimated</u>
Opening Balance -- July 1	\$19.6	\$5.0	\$3.9	\$2.0
<b>Revenues</b>				
Vehicle Environmental Impact Fee	\$ 12.2	\$13.7	\$14.9	\$15.6
Solid Waste Tipping Fees	5.2	4.9	4.9	5.1
Transfer from Petroleum Inspection Fund	1.8	1.8	1.8	1.8
Transfer from Tribal Gaming Revenues	0.5	1.0	0.0	0.0
Pesticide and Fertilizer Fees	1.3	1.3	1.3	1.3
Sanitary Permit Surcharge	0.6	0.6	0.6	0.6
Nonmetallic Mining Fees	0.2	0.2	0.2	0.2
Other Fees and Income	6.4	1.6	1.7	1.7
Transfer from well compensation balance	1.0	0.0	0.0	0.0
Interest Income	<u>0.5</u>	<u>0.5</u>	<u>0.2</u>	<u>0.2</u>
Total Revenue	\$29.6	\$25.6	\$25.6	\$26.5
 Total Revenue Available	 \$49.2	 \$30.6	 \$29.5	 \$28.5
<b>Expenditures and Reserves</b>				
DNR Administration	\$9.4	\$9.2	\$9.7	\$9.7
Commerce Brownfields Grants	2.2	0.8	0.0	0.0
DNR Brownfields, Site Assessment, Greenspace, and Sustainable Urban Development Grants	1.2	0.6	9.2	9.2
DNR State-funded Response, Well Compensation Grants and Household Hazardous Waste Grants	3.7	2.9	3.9	3.9
Cooperative Remedial Action, Site Specific	0.1	0.0	0.0	0.0
Debt Service for General Obligation Bonds	1.7	2.8	3.4	4.2
Other Agencies *	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Total Expenditures	\$18.7	\$16.7	\$26.6	\$27.4
 Reserves and Lapses	 0.0	 0.1	 - 0.3	 - 0.4
Encumbrances and Continuing Balances **	- 24.5	0.0	0.0	0.0
Transfers to General Fund	- 1.0	- 10.1	- 0.6	- 0.6
 Closing Balance -- June 30	 \$5.0	 \$3.9	 \$2.0	 \$0.1

\* Includes Department of Health and Family Services groundwater and air quality standards, Department of Military Affairs emergency response training and UW System environmental education.

\*\* Funds legally committed, but not yet spent, include \$14.0 million for Commerce brownfields grants, \$5.6 million for DNR brownfields site assessment and sustainable urban development zone grants, \$2.4 million for DNR state-funded response, \$2.1 million for DNR site specific remediation, \$0.3 million for DNR well compensation and \$0.1 million for other encumbrances.

9. In the 2001-03 biennium, DNR was originally appropriated funding for 107.04 positions from the environmental management account. In the 2003-05 biennium, there would be 94.41 positions funded from the account as a result of position reductions made to implement budget reduction actions during the 2001-03 biennium, and the reduction of 9.0 positions included in the bill. This represents a 12% reduction in the number of DNR staff funded from the account.

10. It could be argued that the vehicle environmental impact fee should be made permanent in order to provide a permanent funding source for brownfields and contaminated land cleanup grants, state administration and state-funded response cleanup activities. During the six years that the fee has existed, conversion of the fee to permanent has generated support from proponents of state brownfields and contaminated land cleanup efforts. Further, rather than phasing out brownfields and contaminated land cleanup programs, the Governor and Legislature have increased brownfield grants and the vehicle environmental impact fee in each biennium. Under this alternative, contaminated land and brownfields cleanup programs would be provided a stable funding source beyond a two-year timeframe.

11. In recent biennia, the vehicle fee has been increased to provide for approximately the same level of brownfields grants and administrative staff as in previous years. The proposed fee increase would fund approximately the same level of appropriations as in the 2001-03 biennium. However, as noted earlier, expenditures in 2001-03 were reduced by \$11,087,100 that was transferred from the environmental management account to the general fund, and, under the bill, an additional \$1,281,800 would be transferred to the general fund during the biennium. Some would argue that segregated fee revenues to the account should not be transferred to the general fund, but should be retained for the purposes for which the fees are assessed.

12. If the current \$9 fee is made permanent, but the \$1.50 increase is not provided, revenues would be approximately \$3.72 million less than under the bill (\$4.12 million less than original estimates under the bill). If no alternative revenues are provided, and if expenditure authority is not reduced to within available revenues the Department of Administration would be responsible for ensuring that agencies limit expenditures by approximately \$3.02 million to remain within available revenues. The two sum sufficient appropriations for general obligation bond debt service (\$637,300 for DNR administrative facilities in 2003-05 and \$6,975,300 for remedial action) could not be reduced. In addition, the UW environmental education appropriation receives statutorily designated revenues of 50% of environmental assessments from fines or forfeitures for violation of DNR environmental rules or orders (approximately \$47,500 annually).

13. If the Committee chooses to make the current \$9 fee permanent but not provide the \$1.50 increase or alternative revenues, in order to maintain a positive fund balance, expenditure authority of all appropriations from the environmental management account (other than debt service and the UW appropriation) could be reduced by \$3,240,000 in 2004-05 (a 14% reduction from the amounts appropriated under the bill) and decrease position authority by 13.22 positions (14%). Annual revenues in 2004-05 would be reduced from approximately \$26.5 million to \$24.3 million and expenditures in 2004-05 would be reduced from \$28.4 million (including \$0.6 million transferred to the general fund) to \$24.8 million.

14. If the vehicle fee is not continued beyond the current December 31, 2003, sunset, and if no alternative revenues are provided to the environmental management account, revenues would be \$23.83 million less than under the bill. If this action is taken and if expenditure authority is not reduced to within available revenues, DOA would have to limit expenditures to approximately half of the levels authorized under the bill. If the Committee chooses to maintain the current law repeal of the fee on December 31, 2003, the expenditure authority of all appropriations from the environmental management account could be decreased (other than debt service and the UW appropriation) by 51.4% in each of 2003-04 and 2004-05 from the amounts under the bill and reduce authorized positions by the same percentage.

15. A reduction of over 50% in environmental management account appropriations would be expected to have a significant impact on state funds spent on state administration of contaminated land, groundwater and brownfields cleanups, state-funded response cleanup, and other environmental activities funded from the account. Activities performed by affected agencies would be significantly reduced.

16. Alternatively, since the vehicle fee has been primarily linked to funding for the current brownfields grant programs, funding for the proposed consolidated DNR brownfields grant program could be eliminated and the remaining expenditure reductions necessary to maintain a positive balance could be made in the DNR state-funded response cleanup appropriation (currently funded at \$3,321,300 annually) and the well compensation grant program (\$40,000,000 annually). The state-funded response appropriation is used for cleanup and emergency response to hazardous substances spills where the responsible party cannot be identified or is unable or unwilling to pay for the cleanup. Well compensation grants are provided to homeowners for the replacement of contaminated wells. Average expenditures under the well compensation grant program were \$169,000 annually in 1998-99 through 2001-02. The available unencumbered balance was \$287,700 on July 1, 2002.

17. If reductions are made in the vehicle environmental impact fee without providing alternative revenues, the Committee could consider deleting the Governor's recommended transfer of \$640,900 in each of 2003-04 and 2004-05 from the environmental management account to the general fund.

## **ALTERNATIVES**

### **A. Vehicle Environmental Impact Fee**

1. Approve the Governor's recommendation to increase the vehicle environmental impact fee from \$9 to \$10.50, and to repeal the December 31, 2003, sunset of the fee, making the fee permanent. Reestimate fee revenue to \$8,190,000 in 2003-04 (an increase of \$480,000) and to \$15,640,000 in 2004-05 (a decrease of \$870,000).

<u>Alternative A1</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$390,000

2. Approve Alternative 1. In addition, increase the manufactured home environmental impact fee from \$9 to \$10.50 and repeal the December 31, 2003, sunset of the manufactured home environmental impact fee (this would provide additional revenues of \$59,200 in 2003-04 and \$113,200 in 2004-05).

<u>Alternative A2</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	\$172,400

3. Delete the fee increase to retain the current \$9 vehicle environmental impact fee. Repeal the December 31, 2003, sunset of the fee, making the fee permanent. Estimated fee revenue would be \$6,700,000 in 2003-04 (a decrease of \$1,010,000 from the bill) and \$13,400,000 in 2004-05 (a decrease of \$3,110,000 from the bill). In addition, reduce appropriations by a total of \$3,656,500 SEG in 2004-05 to maintain a positive balance in the environmental management account, in one of the following ways:

a. Make a 15.8% decrease in appropriations from the environmental management account in 2004-05, other than for debt service and UW Systems environmental education, and delete 14.92 SEG positions in 2004-05, as follows: (1) reduce the DNR brownfields grant appropriation by \$1,453,600 SEG; (2) reduce the DNR Air and Waste Division general operations appropriation by \$611,300 SEG and 7.9 SEG positions; (3) reduce the Enforcement and Science Division general operations appropriation by \$188,200 SEG and 1.74 SEG positions; (4) reduce the Water Division general operations appropriation by \$366,400 SEG and 3.48 SEG positions; (5) reduce the Administration and Technology Division general operations appropriation by \$249,700 SEG; (6) reduce the Customer Assistance and External Relations Division general operations appropriation by \$91,500 SEG and 1.25 SEG positions; (7) reduce the DNR state-funded response cleanup appropriation by \$524,800 SEG; (8) reduce the DNR well compensation grant appropriation by \$63,200 SEG; (9) reduce the DNR household hazardous waste grant appropriation by \$23,700 SEG; (10) reduce the DNR groundwater management appropriation by \$19,800 SEG; (11) reduce the Department of Health and Family Services groundwater and air quality standards appropriation by \$62,600 SEG and 0.55 SEG position; and (12) reduce the Department of Military Affairs emergency response training appropriation by \$1,700 SEG.

<u>Alternative A3a</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$4,120,000
<b>2003-05 FUNDING</b> (Change to Bill)	- \$3,656,500
<b>2004-05 POSITIONS</b> (Change to Bill)	- 14.92

b. Reduce the brownfields grant appropriation by \$3,656,500 in 2004-05 (\$5,543,500 would remain).

<u>Alternative A3b</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$4,120,000
<b>2003-05 FUNDING</b> (Change to Bill)	- \$3,656,500

4. Delete provision. (The vehicle environmental impact fee would end on December 31, 2003.) In addition, reduce the following appropriations to maintain a positive balance in the environmental management account: (a) reduce the DNR brownfields grant appropriation by \$9,200,000 SEG in 2003-04 and \$9,200,000 SEG in 2004-05 to provide no funding for brownfields grants; (b) reduce the DNR state-funded response cleanup appropriation by \$2,395,000 SEG in 2003-04 and \$2,395,000 SEG in 2004-05 (to provide \$926,300 in each year); and (c) reduce the DNR well compensation grant appropriation by \$300,000 SEG in 2003-04 and \$300,000 SEG in 2004-05 (to provide \$100,000 in each year).

<u>Alternative A4</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$24,220,000
<b>2003-05 FUNDING</b> (Change to Bill)	- \$23,790,000

5. Delete provision. (The vehicle environmental impact fee would end on December 31, 2003.) In addition, reduce the following appropriations by a total of \$11,894,900 SEG in 2003-04 and \$11,895,100 SEG in 2004-05 and 48.53 SEG positions annually to maintain a positive balance in the environmental management account: (a) reduce the DNR brownfields grant appropriation by \$4,728,800 SEG annually; (b) reduce the DNR Air and Waste Division general operations appropriation by \$1,988,600 SEG and 25.7 SEG positions annually; (c) reduce the Enforcement and Science Division general operations appropriation by \$612,300 SEG and 5.65 SEG positions annually; (d) reduce the Water Division general operations appropriation by \$1,192,100 SEG and 11.31 SEG positions annually; (e) reduce the Administration and Technology Division general operations appropriation by \$812,400 SEG annually; (f) reduce the Customer Assistance and External Relations Division general operations appropriation by \$297,800 SEG and 4.07 SEG positions annually; (g) reduce the DNR state-funded response cleanup appropriation by \$1,707,100 SEG annually; (h) reduce the DNR well compensation grant appropriation by \$205,600 SEG annually; (i) reduce the DNR household hazardous waste grant appropriation by \$77,100 SEG annually; (j) reduce the DNR groundwater management appropriation by \$64,300 SEG annually; (k) reduce the Department of Health and Family Services groundwater and air quality standards appropriation by \$203,400 SEG in 2003-04 and \$203,600 SEG in 2004-05 and 1.80 SEG positions annually; and (l) reduce the Department of Military Affairs emergency response training appropriation by \$5,400 SEG annually. (This would represent a 51.4% decrease in appropriations from the environmental management account in each of 2003-04 and 2004-05.)



<u>Alternative A5</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$24,220,000
<b>2003-05 FUNDING</b> (Change to Bill)	- \$23,790,000
<b>2004-05 POSITIONS</b> (Change to Bill)	- 48.53

6. Delete provision. (The vehicle environmental impact fee would end on December 31, 2003. DOA and state agencies would have to manage the expenditures in appropriations from the environmental fund so that they are approximately \$23.76 million less than authorized over the biennium.)

<u>Alternative A6</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$24,220,000

**B. Effective Date of the Fee Increase**

1. Approve the Governor’s recommendation to implement the fee increase on the effective date of the bill.

2. Provide an October, 1, 2003, effective date of the fee increase (the date DOT indicates it could implement the change).

**C. Environmental Management Account Reduction and Transfer to General Fund**

1. Approve the Governor’s recommendation to decrease Air and Waste Division general operations funding from the environmental management account by \$640,900 SEG annually with 9.0 SEG positions, and transfer \$640,900 in each of 2003-04 and 2004-05 from the environmental management account to the general fund.

2. Approve the Governor’s recommendation to decrease funding by \$640,900 SEG annually with 9.0 SEG positions. Delete the transfer of \$640,900 in each year from the environmental management account to the general fund.

<u>Alternative C2</u>	<u>GPR</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$1,281,800

3. Delete provision. (Restore both the decrease in funding and positions, and the transfer from the environmental management account to the general fund.)

<u>Alternative C3</u>	<u>GPR</u>	<u>SEG</u>
<b>2003-05 REVENUE</b> (Change to Bill)	- \$1,281,800	\$0
<b>2003-05 FUNDING</b> (Change to Bill)	\$0	\$1,281,800
<b>2004-05 POSITIONS</b> (Change to Bill)	0.00	9.00

Prepared by: Kendra Bonderud  
Attachments

## ATTACHMENT 1

### Estimated Environmental Fund Revenues -- Environmental Management Account 2002-03 through 2004-05

<u>Revenue Source</u>	<u>2002-03 Revenue</u>	<u>2003-04 Revenue</u>	<u>2004-05 Revenue</u>
Vehicle Environmental Impact Fee	\$13,655,500	\$14,940,500	\$15,636,600
Environmental Repair Tipping Fee	3,736,400	3,714,800	3,873,700
Hazardous Spill Reimbursement	820,000	820,000	820,000
Petroleum Inspection Fund	1,816,300	1,816,300	1,816,300
Pesticide and Fertilizer Fees	1,307,000	1,307,000	1,307,000
Groundwater Waste Generator Fee	826,900	825,500	860,800
Sanitary Permit Surcharge	550,000	550,000	550,000
Hazardous Waste Generator Fee	610,000	628,300	647,100
Transfer from Tribal Gaming Revenues	1,000,000	0	0
Well Compensation Fee	330,800	330,200	344,300
Nonmetallic Mining Fees	168,000	150,000	150,000
Environmental Assessment	95,000	95,000	95,000
Land Disposal Permit	90,000	90,000	90,000
Bulk Tank Surcharge	65,700	65,700	65,700
Civil Action Damages	24,000	24,000	24,000
Septic System Servicing Fee	25,000	25,000	25,000
Environmental Repair Surcharge	2,800	2,800	2,800
Environmental Repair Base Fee	7,200	7,200	7,200
Investment Income	460,000	200,000	200,000
Miscellaneous Revenue	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total</b>	<b>\$25,600,600</b>	<b>\$25,602,300</b>	<b>\$26,525,500</b>

## ATTACHMENT 2

### Appropriations From the Environmental Management Account, 2002-03 through 2004-05

		<u>2002-03</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	
			<u>Positions</u>	<u>Governor</u>	<u>Governor</u>	<u>Positions</u>
<b>Natural Resources (370)</b>						
(2)(dv)	Environmental repair; spills; abandoned containers	\$3,321,300		\$3,321,300	\$3,321,300	
(2)(mq)	Air and waste operations	4,204,700	59.00	3,868,800	3,868,800	50.00
(3)(mq)	Enforcement and science operations	1,113,900	11.00	1,191,200	1,191,200	11.00
(4)(ar)	Groundwater management	125,000		125,000	125,000	
(4)(mq)	Water operations	2,223,000	22.00	2,319,300	2,319,300	22.00
(6)(bs)	Household hazardous waste grants	150,000		150,000	150,000	
(6)(cr)	Well compensation grants	400,000		400,000	400,000	
(6)(er)	Sustainable urban development zone grants	0		0	0	
(6)(es)	Brownfields grant program	0		9,200,000	9,200,000	
(6)(et)	Brownfield site assessment grants	1,700,000		0	0	
(6)(eu)	Brownfields green space grants	0		0	0	
(7)(bq)	Remedial action debt service	2,700,000		3,203,700	3,771,600	
(7)(er)	Administrative facilities debt service	135,500		217,900	419,400	
(8)(mv)	Administration and technology operations	1,614,700	3.44	1,580,600	1,580,600	0.00
(9)(mv)	Customer assistance and external relations operations	551,800	8.10	579,300	579,300	7.91
<b>Health and Social Services</b>						
435 (1)(q)	Groundwater and air quality standards	386,700	3.50	395,700	396,200	3.50
<b>Military Affairs</b>						
465 (3)(t)	Emergency response training -- environmental fund	10,500		10,500	10,500	
<b>Commerce</b>						
143 (1)(qm)	Brownfields grant program; environmental fund	7,000,000		0	0	
<b>University of Wisconsin System</b>						
285 (1)(r)	Environmental education; environmental assessments	<u>30,000</u>		<u>30,000</u>	<u>30,000</u>	
Total SEG Environmental Management Account Appropriations		\$25,667,100*	107.04	\$26,593,300	\$27,363,200	94.41

\* 2003 Act 1 reduced the listed 2002-03 appropriations by \$8,950,000 and transferred the same amount to the general fund.