



## Legislative Fiscal Bureau

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July 18, 2013

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Administration: Plan for 2012-13 Lapses Under Provisions of 2011 Act 32 -- Agenda Item VI

On April 12, 2013, the Secretary of the Department of Administration submitted his plan for the funding lapses required under the provisions of 2011 Act 32 to the Joint Committee on Finance under a 14-day passive review process. An objection to the plan was received. Therefore, the request to approve the plan has been scheduled for the Committee's July 18, 2013, meeting under s. 13.10 of the statutes.

The first section of this paper provides background information on the Act 32 lapse requirement. The second section provides a brief discussion for each agency of the source of the moneys identified in the lapse plan.

### **Background**

Act 32 requires the Secretary of Administration to lapse \$174.3 million during each of the 2011-13 and 2013-15 biennia from the unencumbered balances of GPR and PR appropriations to executive branch state agencies, other than sum sufficient and federal appropriations (2013 Act 20 deletes this required lapse for the 2013-15 biennium). Act 32 defines executive branch state agency as any office, department, or independent agency in the executive branch of state government. Before lapsing any moneys under this provision, the Secretary has to develop a plan and submit the plan to the Joint Committee on Finance for approval under a 14-day passive review process.

Act 32 specifies that these lapses cannot occur if the lapse would violate: (a) a condition imposed by the federal government; or (b) the federal or state constitution. Act 32 provides that no lapse can be made from PR appropriations of the UW System.

On February 15, 2012, the Committee met and approved the lapse plan for 2011-12, which included lapses totaling \$123.3 million in that year. The current lapse plan for 2012-13 would

generate the remaining \$51.0 million in required lapses for the 2011-13 biennium. Attachment 1 lists the proposed lapse allocation by agency.

In addition to the \$174.3 million lapse requirements for executive branch agencies, Act 32 specifies the following lapse requirements for the 2011-13 biennium: Courts, \$16,960,400; Legislature, \$9,232,200; and Office of the Governor, \$582,200.

### **Source of Agency Lapse Amounts**

This section identifies the appropriations or programs which will be used by each agency to generate the lapse amounts under the plan. The information in this section is taken from the materials submitted to the Committee and discussions with staff of the State Budget Office and agency personnel.

#### **Administration (\$3,476,762)**

A total lapse of \$3,476,762 PR would be made from the Department's appropriations from available cash balances as follows: (a) state agency space rental account, \$1,476,762; (b) state agency construction project management and supervision, \$1,000,000; and (c) land program, comprehensive planning and land program grants, \$1,000,000. The state agency space rental account lapse (\$1,476,762) is attributable to lower debt service costs in recent years than had been anticipated. The cash balance of the construction project management supervision appropriation resulted from the accumulation of revenues exceeding the annual expenditures from the appropriation. The cash balance of the land program appropriation is associated with a reduction in aids and local assistance (land program grants).

#### **Agriculture, Trade and Consumer Protection (\$1,012,573)**

The plan would include lapsing the following amounts from GPR grant appropriations: (a) \$321,000 from the agricultural development and diversification (ADD) grant program; (b) \$280,373 from aids to county land and water conservation departments for staffing costs; (c) \$211,200 for financial assistance for testing for Johne's disease, an intestinal disease affecting ruminants such as dairy cows; and (d) \$200,000 from Buy Local, Buy Wisconsin grants.

The amounts to be lapsed from ADD, Johne's disease testing and Buy Local, Buy Wisconsin grants represent the entire appropriations for 2012-13. Lapses of \$280,373 from the appropriation for grants for county land and water conservation staffing would represent 7.3% of the \$3,843,100 GPR appropriated for 2012-13, or 3.2% of approximately \$8.9 million in total funding, which includes \$5,036,900 SEG from the nonpoint account of the environmental fund.

#### **Children and Families (\$3,455,634)**

The plan would lapse \$3,455,634 in 2012-13 from the following appropriations: (a) the interagency and intra-agency aids; income augmentation services receipts appropriation, \$3,057,800 PR; and (b) the grants for children's community programs appropriation, \$397,834 GPR.

A lapse of \$3,057,800 PR would be made from income augmentation funds, which are federal medical assistance funds reimbursed for targeted case management services provided to children in out-of-home care who are not eligible for reimbursement under Title IV-E of the Social Security Act. These funds may be used for any purpose. The use of income augmentation funds to partially satisfy the 2012-13 lapse requirement was approved by the Joint Committee on Finance at its February 25, 2013, meeting under s. 13.10.

In addition, \$397,834 GPR would be lapsed from the foster care continuation program, which provides supplemental payments for the care of individuals who age out of foster care in order to avoid institutionalization. The Department of Children and Families spent less than the amount budgeted because youth in out-of-home care with disabilities are able to transition into the Family Care program, which provides similar services, at age 18.

### **Corrections (\$1,817,600)**

The plan would lapse \$1,817,600 in 2012-13 from various appropriations under the Department of Corrections. According to the Department, the lapse amounts would be realized through: (a) the use of case balances; (b) vacancy savings; (c) cuts to operational costs; and (d) cuts to aids or local assistance. By appropriation, the lapse amounts include:

a. *Cash Balances.* \$250,000 PR from cash balances from the central generating plant appropriation [s. 20.410(1)(kk)]. Program revenue in the appropriation is generated for assessments to correctional facilities for heating and chilled water.

b. *Vacancy Savings.* \$69,000 GPR from holding vacancies, as follows: (1) \$25,000 from the Parole Commission's general program operations [s. 20.410(2)(a)]; and (2) \$44,000 from the Division of Juvenile Corrections' general program operations [s. 20.410(3)(a)].

c. *Operational Cuts.* \$668,600 GPR from cuts to operational costs, as follows: (1) \$18,600 from general program operations associated with employee training services [s. 20.410(1)(a)]; (2) \$50,000 from pharmacological treatment for certain child sex offenders [s. 20.410(1)(bm)]; and (3) \$600,000 from Becky Young community corrections [s. 20.410(1)(ds)].

d. *Aids or Local Assistance.* \$830,000 GPR from cuts to aids or local assistance, as follows: (1) \$180,000 from the reimbursement claims of counties containing juvenile correctional facilities appropriation [s. 20.410(3)(c)]; and (2) \$650,000 from youth aids allocations [s. 20.410(3)(cd)]. For the youth aids reduction, Attachment 2 identifies how the allocations would be adjusted by county as a result of the lapse. Overall, the reduction in youth aids represents a 0.7% reduction in 2012-13.

### **Educational Communications Board (\$111,254)**

The Educational Communications Board (ECB) would lapse \$62,254 from its general program operations appropriation. These funds are budgeted to reimburse DOA for services provided but actual reimbursements are generally less than the amount budgeted creating some savings from that appropriation. ECB would lapse an additional \$49,000 from its programming appropriation. These funds would be generated by holding vacancies open which would result in a

delay in educational program production.

**Employment Relations Commission (\$72,318)**

A total lapse of \$72,318 GPR would be made from the agency's GPR general program operations appropriation as a result of salary and fringe benefit savings associated with vacant positions.

**Financial Institutions (\$378,768)**

The total DOA-allocated lapse of \$378,768 PR would be made by holding positions vacant that would have been funded through the Department of Financial Institutions' general program operations appropriation.

**Government Accountability Board (\$58,838)**

A lapse totaling \$58,838 GPR would be made from the Board's GPR biennial general program operations appropriation. The Board would generate this lapse by delaying the filling of 5.0 two-year project positions that were created to implement the new voter identification requirements under 2011 Act 23.

**Health Services (\$8,361,065)**

The administration proposes to lapse \$8,361,065 of federal performance bonus moneys the state received under the federal Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA). The state's total federal fiscal year 2011-12 performance bonus award was \$23,307,671. The entire award amount will lapse to the general fund in the current state fiscal year, as \$14,946,606 had previously been committed by the administration to meet other Act 32 lapse requirements. These funds would otherwise be available to fund medical assistance (MA) benefits or administrative costs.

CHIPRA authorized the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) to provide performance bonus payments to qualifying states that increase enrollment of children in their MA programs above a baseline level. For the purpose of determining eligibility for bonus payments, only children who meet the state's eligibility criteria that were in effect on July 1, 2008, for CHIP-funded MA expansion programs, such as BadgerCare Plus, are counted.

In order to qualify for a bonus payment, a state must implement at least five of eight program features that simplify the application and renewal process. These features are:

- a. Continuous eligibility (assuring coverage for a child for 12 months, regardless of changes in the family's circumstances, with limited exceptions);
- b. Liberalization of asset requirements for MA and CHIP eligibility (imposing no asset test for children, or allowing administrative verification of assets);

- c. Eliminate requirements for in-person applications or face-to-face interviews for applications and renewals, unless there are discrepancies or individual circumstances justifying in-person applications or face-to-face interviews;
- d. Use of the same application and renewal forms for MA and CHIP;
- e. Automatic/administrative renewals for both MA and CHIP, which could include either of the following: (1) the state providing a pre-printed form with eligibility information available to the state, along with a notice that eligibility will be renewed and continued based on the information contained in the form unless the state is provided other information that affects the child's eligibility; or (2) the state makes a redetermination to the maximum extent possible based on information in the individual's Medicaid file, or other information available to the state, before it seeks information from the child's parent or representative;
- f. Presumptive eligibility for children for both MA and CHIP;
- g. "Express Lane" eligibility in both MA and CHIP, which is an option provided in CHIPRA that permits states to automatically enroll and renew eligible children in MA and CHIP, based on findings from an "Express Lane" agency designated by the state; and
- h. Premium assistance to subsidize qualified group health and employer-sponsored coverage, using MA and CHIP funds.

The following table identifies the three federal fiscal year performance bonus awards the state has received, and how these funds have been used.

**Use of CHIPRA Performance Bonus Funds**

<u>Federal Fiscal Year</u>	<u>Total Performance Bonus Award</u>	<u>Amount Used to Fund MA Benefits Costs</u>	<u>Amount Used to Meet Lapse Requirement</u>
2009-10	\$23,432,800	\$23,432,800	\$0
2010-11	33,261,000	8,761,000	24,500,000
2011-12 (Proposed)	<u>23,307,700</u>	<u>0</u>	<u>23,307,700</u>
Total	\$80,001,500	\$32,193,800	\$47,807,700

The state may qualify for additional performance bonus payments in federal fiscal year 2012-13, the last year in which these payments are available under CHIPRA. States will be notified of their performance bonus awards next December or January.

**Historical Society (\$309,543)**

Lapses of \$309,543 in 2012-13 from the Wisconsin Historical Society would be made in the following appropriations: (a) general program operations, \$194,200 GPR; and (b) energy costs; energy-related assessments, \$115,343 GPR. Of the total, the general program operations lapses are attributable to salary (\$133,600) and fringe benefits (\$60,600) savings from 13 delayed

recruitments for an average of four months each and from holding three vacancies open through the end of 2012-13. The anticipated energy cost savings are based on multiple conservation efforts and projected actual expenditures.

### **Insurance (\$796,034)**

Under current law, all insurance fees paid to OCI, such as agency licensing and appointment fees, are credited to a PR appropriation that supports the agency's general program operations. 2011 Wisconsin Act 32 specifies that any unencumbered PR balance in that appropriation that exceeds 10% of the expenditures from that appropriation will lapse to the general fund at the end of the fiscal year, beginning in 2011-12.

DOA has designated \$796,034 of surplus OCI revenues as part of the 2011-12 lapse plan submitted to the Committee. This would be in addition to \$22,714,700 in GPR-Earned that would be lapsed under the Act 32 provisions, for a total transfer to the general fund of \$23.5 million from OCI revenues in 2012-13. At the end of the year, OCI projects a closing balance of \$1,319,903 in its PR-supported general program operations appropriation.

### **Lieutenant Governor (\$8,898)**

A total lapse of \$8,898 GPR would be made from the Lieutenant Governor's general program operations appropriation as a result of reduced supplies and services expenditures.

### **Miscellaneous Appropriations (\$261,804)**

The administration would reduce the GPR transfer to the nonpoint account of the segregated environmental fund by \$261,804, from a budgeted level of \$11,577,300 to \$11,315,496. In addition to the GPR transfer, the nonpoint account is supported by \$3.20 of the \$13-per-ton state tipping fee assessed to most waste disposed of in Wisconsin landfills, as well as interest on the account balance. Total nonpoint account revenues in 2012-13 are budgeted at about \$34 million. The planned reduction would represent 2.3% of the GPR transfer and about 0.8% of total revenues.

### **Natural Resources (\$1,236,544)**

The plan would allocate the \$1,236,544 lapse in fiscal year 2012-13 to the following three appropriations: (a) \$658,100 from a state park, forest, and riverway road appropriation; (b) \$69,344 from a water resources appropriation for remedial action in the Great Lakes and their tributaries; and (c) \$509,100 from nonpoint source water pollution abatement grants for landowners to install best management practices.

2011 Act 32 specifies that DNR must expend not less than one-third of the amounts in the appropriations schedule from the state park, forest and riverway road maintenance appropriation in each fiscal year for the renovation, marking and maintenance of a town or county highway located within the boundaries of a state park, state forest, or other property under the jurisdiction of DNR or for the renovation, marking and maintenance of roads which DNR certifies are utilized by a substantial number of visitors to state parks, state forests, or other DNR properties. DNR indicates that of the amounts in the schedule (\$2,658,100), the required one-third (\$886,000 in 2012-13) will

be expended for local town or county highways.

**Office of State Employment Relations (\$127,610)**

A total lapse of \$127,610 PR would be made from the agency's general program operations appropriation as a result of a 2011-12 cash balance associated with vacant positions and reduced supplies and services expenditures.

**Program Supplements (\$328,798)**

A total lapse of \$328,798 GPR would be made from the Joint Committee on Finance's supplemental appropriation associated with funds reserved for security costs at the State Capitol in 2011.

Under Act 32, \$10 million GPR was placed in the Committee's reserve appropriation for potential costs associated with security at the Capitol in 2011. Currently, \$555,500 GPR of these funds remains. The Department of Administration indicates that no additional release requests for capitol security will occur.

**Public Defender (\$114,216)**

A lapse of \$114,216 GPR would be made from the Office's trial representation appropriation. Lapses would be attributable to salary and fringe benefit reductions associated with holding attorney positions vacant. The Office indicates that holding these attorney positions vacant would increase the number of cases assigned to private bar attorneys and increase the projected private bar shortfall.

**Public Instruction (\$902,415)**

Lapses of \$902,415 GPR in 2012-13 would be made in the Department of Public Instruction from the statewide student information system appropriation. The lapse would be attributable to delays in completing the RFP process. A contract with a vendor to provide the information system has not been signed, and this funding, to be used for implementation costs for school districts to switch to the new system, will not be needed.

**Public Service Commission (\$4,523)**

The plan would lapse \$4,523 in 2012-13 from the Commission's appropriation for consumer education and awareness. The funds would be lapsed from the balance in the appropriation account, which is funded with revenue from gifts and grants.

**Revenue (\$2,289,595)**

A total of \$2,289,595 would be lapsed. A lapse of \$83,500 PR would be made from the cash balance in the ambulatory surgical centers program revenue appropriation. A total of \$1,514,900 GPR would be lapsed from the collection of state taxes and administrative services general program operations appropriations for vacancy savings from non-revenue collecting support

positions. In addition, \$691,195 GPR would be lapsed from the collection of state taxes general program operations appropriation to reflect reduced printing of tax booklets, savings from on-line form 1099-G production, and organizational efficiencies.

### **Safety and Professional Services (\$1,147,071)**

The Department of Safety and Professional Services (DSPS) currently transfers 10% of all fees collected for the regulation of professional occupations to the general fund. In addition to this statutory lapse and specified Act 32 lapses, DSPS would be required to lapse \$1,147,071 from the general program operations appropriation for activities related to the regulation of professional occupations. This lapse would be made from unexpended fee revenues collected from certain professionals, and does not apply to the appropriation to which fees paid by professions regulated by the Medical Examining Board are credited. After applying this lapse, the general program operations appropriations would end the year with a projected balance of \$885,300.

### **Shared Revenue and Tax Relief (\$3,422,717)**

The administration would lapse \$3,422,717 from the annual appropriation for farmland preservation tax credits for the 2010 tax year and later. The credit is budgeted at \$27,007,200 GPR, which is also the maximum expenditure in 2012-13 by statute, but the appropriation would decrease to approximately \$23,584,500 under the plan. For 2012-13, approximately \$16.9 million in credit expenditures had been made as of June 30, 2013, for claims mostly from the 2012 tax year. Additional year-end claims that may be attributed to 2012-13 are not expected to be significant.

### **State Fair Park (\$4,070)**

Under the plan, State Fair Park would transfer \$4,070 from its capital reserve. The statutes require that the capital reserve be funded by any unencumbered amounts remaining in the Park's general operations appropriation at the close of each fiscal year. The capital reserve allows State Fair Park to pay cash for emergency repairs, structural improvements or land and equipment acquisitions, as well as pay debt service on PR-supported bonding for State Fair Park facilities. The capital reserve began 2012-13 with a balance of \$1.4 million, and total funds available are expected to be sufficient to allow a transfer to the general fund in 2012-13.

### **Tourism (\$324,640)**

The plan would lapse: (a) \$190,340 from Tourism general operations, including \$150,340 in salary and fringe benefit costs from permanent positions held vacant and \$40,000 in reduced expenditures for limited-term employees; and (b) \$134,300 from the GPR tourism marketing appropriation. The lapse from Tourism general operations would be 6.9% of the 2012-13 appropriation of \$2,756,100. The lapse from tourism marketing GPR would be 11.5% of the 2012-13 appropriation of \$1,172,100, and 1.1% of the Department's total marketing appropriations of approximately \$12.3 million.



## **Transportation (\$76,587)**

The plan would lapse \$76,587 from the Department of Transportation's PR appropriation for damage claims, an amount that would equal 1.5% of revenues received in the prior year for damage claims. The damage claims appropriation is used to reimburse other DOT appropriations for the cost of repairing damages to DOT property, usually as the result of vehicle accidents. Revenues are typically collected from insurance claims. The effect of lapsing funds from the damage claims appropriation is that the cost to repair damages, typically incurred by the Department's maintenance and traffic operations appropriation, would not be reimbursed.

## **University of Wisconsin System (\$19,553,513)**

The table below shows how the UW System would allocate the proposed 2012-13 lapse by UW institution. Each institution would be responsible for funding its portion of the lapse. Under Act 32, no funds can be lapsed from the UW System's program revenue appropriations, meaning that the entire amount must be lapsed from the UW System's GPR appropriations.

### **Allocation of the Proposed Lapse by UW Institution**

Eau Claire	\$994,710
Green Bay	478,632
La Crosse	805,373
Madison	7,359,567
Milwaukee	2,632,074
Oshkosh	957,302
Parkside	452,272
Platteville	553,414
River Falls	553,831
Stevens Point	818,035
Stout	752,033
Superior	296,942
Whitewater	842,088
UW Colleges	741,819
UW-Extension	881,283
UW System Administration	122,713
State Laboratory of Hygiene	202,841
Veterinary Diagnostic Laboratory	<u>108,584</u>
	\$19,553,513

Source: UW System.

According to the lapse plan submitted by the UW System, the institutions would fund their respective shares of the proposed lapse with a combination of savings generated by holding instructional and student support positions vacant and further delaying deferred maintenance projects. Similarly, the State Laboratory of Hygiene and the Veterinary Diagnostic Laboratory, both of which are attached to UW-Madison, and UW System Administration would fund their portions of the proposed lapse with saving generated from holding positions vacant.

### **Veterans Affairs (\$27,688)**

A total lapse of \$27,688 PR would be made from an appropriation that supports the maintenance of state-owned housing at the state veterans homes.

### **Wisconsin Economic Development Corporation (\$741,511)**

Under the plan, WEDC would lapse \$741,511 for economic development activities. This represents approximately 2.3%, of the WEDC general operations and programs GPR appropriation (or about 1.3% of the \$57 million budgeted from state funds).

### **Workforce Development (\$583,072)**

The total DOA-allocated lapse of \$583,072 would be made from reductions in the Department of Workforce Development's unemployment interest and penalty payments appropriation. Funds from this appropriation are currently being utilized for modernization and automation of unemployment insurance benefits and appeals processes.

### **Summary/Alternatives**

2011 Act 32 requires that the DOA Secretary lapse \$174.3 million from GPR and PR appropriations of executive branch agencies. On February 15, 2012, the Joint Committee on Finance approved a lapse of \$123.3 million for 2011-12. The request before the Committee would approve the remaining \$51.0 million lapse for 2012-13.

The Committee could approve the plan as submitted. Alternatively, the Committee could modify the plan by changing any of the lapse amounts for any agency, appropriation, or program. Because the \$51.0 million lapse is required to meet the remainder of the \$174.3 million statutory directive, the Committee would not have the authority to modify the \$51.0 million amount.

It should be noted that agencies have planned for the lapse amounts contained in the request. Given this and the fact that accounting for 2012-13 is near completion, it would likely be difficult for agencies to react to modified lapse amounts.

Attachments

## ATTACHMENT 1

### Proposed Allocation of Lapses

	<u>Proposed Allocation</u>
Administration	\$3,476,762
Agriculture, Trade and Consumer Protection	1,012,573
Children and Families	3,455,634
Corrections	1,817,600
Educational Communications Board	111,254
Employment Relations Commission	72,318
Financial Institutions	378,768
Government Accountability Board	58,838
Health Services	8,361,065
Historical Society	309,543
Insurance	796,034
Lieutenant Governor	8,898
Miscellaneous Appropriations	261,804
Natural Resources	1,236,544
Office of State Employment Relations	127,610
Program Supplements	328,798
Public Defender	114,216
Public Instruction	902,415
Public Service Commission	4,523
Revenue	2,289,595
Safety and Professional Services	1,147,071
Shared Revenue and Tax Relief	3,422,717
State Fair Park	4,070
Tourism	324,640
Transportation	76,587
University of Wisconsin System	19,553,513
Veterans Affairs	27,688
Wisconsin Economic Development Corporation	741,511
Workforce Development	<u>583,072</u>
Total	\$51,005,661

## ATTACHMENT 2

### Youth Aids Allocations

<u>County Name</u>	<u>Pre-Lapse Allocation</u>	<u>Allocation After Lapse</u>	<u>Difference</u>	<u>Percent Decrease</u>
Adams	\$228,179	\$226,509	-\$1,670	-0.7%
Ashland	211,696	210,029	-1,667	-0.8
Barron	476,054	472,419	-3,635	-0.8
Bayfield	135,389	134,180	-1,209	-0.9
Brown	2,273,197	2,257,001	-16,196	-0.7
Buffalo	53,151	52,700	-451	-0.8
Burnett	183,668	182,009	-1,659	-0.9
Calumet	314,582	312,290	-2,292	-0.7
Chippewa	644,999	640,409	-4,590	-0.7
Clark	466,190	462,333	-3,857	-0.8
Columbia	384,970	382,177	-2,793	-0.7
Crawford	130,959	129,809	-1,150	-0.9
Dane	6,392,415	6,349,070	-43,345	-0.7
Dodge	669,207	663,940	-5,267	-0.8
Door	188,047	186,430	-1,617	-0.9
Douglas	998,299	989,661	-8,638	-0.9
Dunn	217,634	215,853	-1,781	-0.8
Eau Claire	1,108,205	1,099,743	-8,462	-0.8
Florence	49,812	49,364	-448	-0.9
Fond du Lac	1,074,285	1,066,908	-7,377	-0.7
Forest	80,585	80,038	-547	-0.7
Grant	242,328	240,223	-2,105	-0.9
Green	230,162	228,315	-1,847	-0.8
Green Lake	135,366	134,343	-1,023	-0.8
Iowa	153,146	151,830	-1,316	-0.9
Iron	40,779	40,417	-362	-0.9
Jackson	182,110	180,650	-1,460	-0.8
Jefferson	612,816	607,832	-4,984	-0.8
Juneau	246,369	244,430	-1,939	-0.8
Kenosha	3,346,367	3,322,029	-24,338	-0.7
Kewaunee	107,691	106,760	-931	-0.9
Lacrosse	1,290,084	1,280,012	-10,072	-0.8
Lafayette	71,224	70,636	-588	-0.8
Langlade	364,934	361,906	-3,028	-0.8
Lincoln	372,879	369,933	-2,946	-0.8
Manitowoc	576,686	571,841	-4,845	-0.8
Marathon	1,457,905	1,446,195	-11,710	-0.8
Marinette	513,544	509,433	-4,111	-0.8
Marquette	84,896	84,153	-743	-0.9
Menominee	525,512	521,471	-4,041	-0.8

**ATTACHMENT 2 (continued)**

**Youth Aids Allocations**

<u>County Name</u>	<u>Pre-Lapse Allocation</u>	<u>Allocation After Lapse</u>	<u>Difference</u>	<u>Percent Decrease</u>
Milwaukee	\$34,714,110	\$34,473,784	-\$240,326	-0.7%
Monroe	667,783	662,247	-5,536	-0.8
Oconto	356,555	353,896	-2,659	-0.7
Oneida	577,577	573,424	-4,153	-0.7
Outagamie	1,748,943	1,735,392	-13,551	-0.8
Ozaukee	720,133	714,812	-5,321	-0.7
Pepin	57,410	56,917	-493	-0.9
Pierce	275,351	273,031	-2,320	-0.8
Polk	409,722	406,383	-3,339	-0.8
Portage	542,611	538,551	-4,060	-0.7
Price	126,815	125,714	-1,101	-0.9
Racine	4,289,508	4,257,105	-32,403	-0.8
Richland	103,846	103,130	-716	-0.7
Rock	3,567,287	3,541,490	-25,797	-0.7
Rusk	211,794	210,005	-1,789	-0.8
Saint Croix	563,908	559,210	-4,698	-0.8
Sauk	632,401	628,540	-3,861	-0.6
Sawyer	210,589	209,132	-1,457	-0.7
Shawano	521,081	516,884	-4,197	-0.8
Sheboygan	1,192,918	1,183,808	-9,110	-0.8
Taylor	206,612	205,014	-1,598	-0.8
Trempealeau	133,656	132,671	-985	-0.7
Vernon	186,261	184,640	-1,621	-0.9
Vilas	314,333	312,149	-2,184	-0.7
Walworth	896,839	889,891	-6,948	-0.8
Washburn	158,153	156,868	-1,285	-0.8
Washington	1,266,005	1,256,065	-9,940	-0.8
Waukesha	3,434,945	3,406,216	-28,729	-0.8
Waupaca	507,727	503,529	-4,198	-0.8
Waushara	251,230	249,120	-2,110	-0.8
Winnebago	1,762,504	1,750,209	-12,295	-0.7
Wood	<u>1,136,372</u>	<u>1,126,194</u>	<u>-10,178</u>	-0.9
County Total	\$88,581,300	\$87,931,302	-\$649,998	-0.7%