



Comparative Summary of Provisions

2017 Act 59

2017-19 Wisconsin
State Budget

Legislative Fiscal Bureau
November, 2017

2017-19 WISCONSIN STATE BUDGET

Comparative Summary of Provisions

Enacted as 2017 Act 59

Legislative Fiscal Bureau

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INTRODUCTION

This document, prepared by Wisconsin's Legislative Fiscal Bureau, is the final edition of the cumulative summary of executive and legislative action on the 2017-19 Wisconsin state biennial budget. The budget was signed by the Governor as 2017 Wisconsin Act 59 on September 21, 2017, and published on September 22, 2017. This document describes each of the provisions of Act 59, including all fiscal and policy modifications recommended by the Governor, Joint Committee on Finance, and Legislature.

The document is organized into five sections, the first of which contains a Table of Contents, Index to Selected Provisions, History of the 2017-19 Budget, Brief Chronology of the 2017-19 Budget, Key to Abbreviations, and a User's Guide.

This is followed by an "overview" section which provides a series of summary tables and charts which display 2017-19 revenues, appropriations, and authorized position levels. Information is presented for all fund sources, the general fund, transportation fund, and the state's lottery program.

The next section contains budget and policy summaries for each state agency and program. The agencies appear in alphabetical order. For each agency, comparative tables are presented which depict funding and authorized position levels. This is followed by a narrative description and fiscal effect, if any, of each budget change item. In this section, the author of each change is identified.

The fourth section of the document lists the various reports and studies which are required in 2017 Act 59. This begins on page 805.

The final section, beginning on page 811, lists the 2017-19 biennial budget issue papers prepared by the Legislative Fiscal Bureau.

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HISTORY OF THE 2017-19 BIENNIAL BUDGET

This section provides a narrative history of the 2017-19 biennial budget. Although the formal legislative history of the biennial state budget commenced with the introduction of a bill comprising the Governor's budget recommendations, the actual process of assembling the budget began several months prior to its introduction. This history starts at that point.

On July 25, 2016, the Department of Administration (DOA) released Governor Scott Walker's major budget policies. On the same day, the technical budget instructions were also issued for each state agency to follow in preparing their 2017-19 biennial budget requests. Included in these policy directives were instructions that state agencies prepare their 2017-19 biennial budget requests based on 100 percent of their fiscal year 2016-17 adjusted base. In addition, agencies were to assume zero growth in overall state general purpose revenue (GPR) appropriations, except for K-12 school aids, required basic cost-to-continue needs for the state's institutions, entitlement and related assistance programs in the Department of Health Services (such as Medical Assistance), the Department of Children and Families' Division of Safety and Permanence, the Department of Workforce Development's Division of Vocational Rehabilitation, and housekeeping adjustments such as standard budget adjustments, fuel and utilities, and debt service.

Under 2015 Wisconsin Act 201, all executive branch agencies were required to include proposals for a state operations budget that met the following requirements: (1) a zero growth target in each fiscal year of the 2017-19 biennium; and (2) a reduction in the agency's state operations budget by 5% from the 2016-17 adjusted base in each year of the 2017-19 biennium. (These requirements excluded federal appropriations and debt service appropriations.)

Agencies were also required to report on performance measures identified in previous biennial budgets. For the 2017-19 biennial budget, agencies were asked to report actual outcome measures through fiscal years 2014-15 and 2015-16. Planned outcome measures were to be included for fiscal years 2016-17, 2017-18, and 2018-19.

By statute, executive branch agencies are required to submit their formal budget requests to the Department of Administration and the Legislative Fiscal Bureau by September 15, 2016. The Division of Executive Budget and Finance (within DOA) began reviewing agency funding requests as they were submitted. On November 21, 2016, DOA distributed a compilation of state agencies' 2017-19 biennial budget requests to Governor Walker and members of the Legislature. This report indicated that agencies were seeking total 2017-19 funding of \$76.03 billion (all funds), of which \$34.49 billion was requested from general purpose revenue. Also included in the summary was the statutorily-required estimate of tax revenues for fiscal year 2016-17 and the 2017-19 biennium, as developed by the Department of Revenue. For fiscal year 2016-17, state tax revenues were estimated at \$15.44 billion. Total general fund tax collections for the 2017-19 biennium were projected at \$32.25 billion.

Every January, the Legislative Fiscal Bureau prepares general fund expenditure and revenue

projections for the Legislature as it begins to consider the state's budget and other legislation. Based on updated tax collection data and other information, on January 18, 2017, the Bureau estimated that the state's general fund would realize a total of \$454.6 million more in tax collections for the period from 2016-17 through 2017-19 than was reflected in the administration's November 21 report. The Fiscal Bureau annual projections compared to the administration's estimates were \$63.4 million higher in 2016-17, \$145.3 million higher in 2017-18, and \$245.9 million higher in 2018-19. For the 2016-17 fiscal year, there was a \$322.4 million difference between the administration's general fund condition statement, which had a gross ending balance of \$104.8 million, and the Bureau's ending balance of \$427.2 million. The factors that caused the difference were \$63.4 million in higher estimated tax collections, departmental revenue projections \$33.0 million above the estimate of the administration, and a net appropriation reduction of \$226.0 million.

By statute, the Governor is required to submit the budget message and the executive budget bill (or bills) to the Legislature on or before the last Tuesday in January of each odd-numbered year (January 31 for 2017). However, under 2017 Senate Joint Resolution 1, adopted by the Senate on January 3, 2017, and concurred in by the Assembly on the same day, the deadline for the submission of Governor Walker's budget was extended to February 8, 2017.

On February 8, 2017, the Governor delivered his budget message to a joint session of the Legislature. Immediately following the Governor's message, the Joint Committee on Finance (JFC) introduced the 2017-19 executive budget in identical form as 2017 Assembly Bill 64 and 2017 Senate Bill 30. As required by statute, the bills were referred to the Joint Committee on Finance. In addition, the bills were also referred to the Joint Survey Committee on Tax Exemptions.

The recommendations of the State Building Commission constituting the capital budget and the state building programs were submitted to the Joint Committee on Finance on April 4, 2017.

The Joint Committee on Finance held agency informational briefings on the biennial budget on March 28, 29, and 30. During these briefings, agency representatives testified before the Committee on the executive budget recommendations affecting their respective agencies. The agencies selected to appear before the Committee included: Department of Administration, Department of Employee Trust Funds, Elections Commission, Supreme Court, Department of Corrections, Department of Safety and Professional Services, Department of Justice, Department of Veterans Affairs, Department of Health Services, Department of Children and Families, Department of Revenue, Wisconsin Economic Development Corporation, Department of Transportation, Public Service Commission, Department of Natural Resources, Wisconsin Technical College System, University of Wisconsin System, Department of Public Instruction, Historical Society, Department of Workforce Development, and the Labor and Industry Review Commission.

The Joint Committee on Finance held six public hearings on the biennial budget. Public hearings were held in Platteville on April 3, West Allis on April 5, Berlin on April 7, Spooner on April 18, Ellsworth on April 19, and Marinette on April 21.

On April 6, 2017, Senator Alberta Darling (R-River Hills), the Senate Chair of the Joint Committee on Finance, and Representative John Nygren (R-Marinette), the Assembly Chair of the

Joint Committee on Finance, issued a memorandum identifying a total of 83 non-fiscal policy items in the budget that would not be addressed as part of the Joint Committee on Finance's budget deliberations.

On May 10, 2017, the Legislative Fiscal Bureau sent a letter to the Co-chairs of the Joint Committee on Finance regarding recent tax collection data. Based on its review of collection data and economic forecasts, the Bureau indicated that general fund tax revenue estimates of January 18 should not be revised.

The Joint Committee on Finance held a total of 12 executive sessions on the biennial budget bill. The first executive session was held on May 1, and the last was held on September 5. At the Committee's final executive session (September 5), the Committee adopted a substitute amendment incorporating all of its previous actions modifying the biennial budget. The vote to recommend Assembly Bill 64/Senate Bill 30 for passage, as amended, was 12-4.

Under section 13.95(1r) of the statutes, as created by 2011 Act 220, the Legislative Fiscal Bureau is required to prepare an earmark transparency report on each biennial budget bill and on each amendment to that bill. The report is required to include the following elements: (1) a list of all earmarks; (2) the cost of each earmark; (3) the beneficiary of each earmark, if the Bureau can make this determination, and the assembly and senate district in which the beneficiary resides (for individuals) or is located (for entities); and (4) for a report on a budget amendment, the name of the legislator who proposed the earmark.

Under section 13.102 of the statutes, the Joint Committee on Finance cannot vote to recommend passage of the biennial budget bill or an amendment to the bill until the required report, on either the bill or amendment, has been distributed by the Bureau to each member of the Legislature and is made available on the Legislature's website. Section 13.39 of the statutes specifies that neither house of the Legislature may pass the biennial budget bill until the Bureau has distributed a copy of an earmark transparency report on the bill, as amended, to each member of the Legislature and has made the report available on the Legislature's website.

Under these provisions, the Legislative Fiscal Bureau released earmark reports as follows:

- April 25, 2017--Earmark Transparency Report on AB 64/SB 30: Total of 10 earmarks.
- September 6, 2017--Earmark Transparency Report on the JFC substitute amendment: Total of 33 earmarks--six that were included in AB 64/SB 30 (Governor) and an additional 27 added by JFC.
- September 13, 2017 --Earmark Transparency Report on ASA 1 to AB 64, as amended by the Assembly: Total of 32 earmarks--no additional earmarks added by the Assembly.
- September 15, 2017 --Earmark Transparency Report on Engrossed AB 64: Total of 32 earmarks--no additional earmarks added by the Senate.

On August 23, 2017, the Joint Survey Committee on Tax Exemptions submitted its report on provisions included in Assembly Bill 64/Senate Bill 30. That Committee found that there were no questions of legality regarding the provisions of the bill described in the report and determined that

Assembly Bill 64/Senate Bill 30 are appropriate public policy.

Prior to Senate and Assembly deliberations on the budget, the Legislative Fiscal Bureau conducted briefings with the caucuses in both houses on the provisions of the budget bill.

The Assembly took action on the 2017-19 state budget on September 13, 2017. During the Assembly deliberations, 20 amendments to ASA 1 to Assembly Bill 64 were offered. One amendment was adopted—Assembly Amendment 20. On September 13, 2017, Assembly Substitute Amendment 1, as amended, was adopted and the bill, as amended, was passed on a vote of 57-39 with two pairs. The bill was immediately messaged to the Senate.

The Senate debated the 2017-19 state budget on September 15, 2017. A total of 17 amendments to Assembly Bill 64, as passed by the Assembly, were offered. No amendments were adopted. The Senate concurred with the Assembly by a vote of 19-14 on September 15, 2017.

The bill was enrolled and presented to the Governor on September 20, 2017. Governor Walker approved Enrolled Assembly Bill 64, in part, on September 21, 2017, and had it deposited to the Office of the Secretary of State on September 21, as 2017 Wisconsin Act 59. The Governor indicated in his message to the Legislature that he had exercised his authority to make 98 partial vetoes to the bill, as passed by the Legislature. 2017 Wisconsin Act 59 was published on September 22, 2017, and except as otherwise specifically provided, became effective the following day.

BRIEF CHRONOLOGY OF THE 2017-19 BUDGET

Governor/Administration

- July 25, 2016 Department of Administration issued major budget policies.
- July 25, 2016 Department of Administration issued technical budget instructions.
- September 15 Agency deadline for submission of budget requests.
- November 21 Executive Budget Office submitted a compilation of agency budget requests and Department of Revenue estimate of tax revenues.
- February 8, 2017 Governor Walker delivered budget message and recommendations to the Legislature.
- April 4 Recommendations of the State Building Commission for the capital budget and state building program submitted to the Joint Committee on Finance.

Joint Committee on Finance

- January 18 Legislative Fiscal Bureau releases general fund expenditure and revenue projections.
- February 8 Introduced the executive budget as 2017 Assembly Bill 64/Senate Bill 30.
- March 28-30 Budget bill briefings by agency officials.
- April 3-21 Public hearings (Platteville, West Allis, Berlin, Spooner, Ellsworth, Marinette).
- April 6 Non-fiscal items removed from budget bill.
- April 4 Received recommendations of the State Building Commission for the capital budget and authorized state building program.
- May 1-September 5 Executive sessions.
- September 5 Adopted Assembly Substitute Amendment 1 (ASA 1) to AB 64 and Senate Substitute Amendment 1 (SSA 1) to SB 30 and recommended the bills for passage on a 12-4 vote.

Legislature

- September 13 Assembly adopted Assembly Substitute Amendment 1, as amended by Assembly Amendment 20, to AB 64 and passed the bill, as amended, on a vote of 57-39 with two pairs.
- September 15 Senate concurred with the Assembly's action on the budget bill, on a vote of 19-14.

Enactment

- September 20 Enrolled AB 64 presented to Governor.
- September 21 Governor approved bill, with 98 partial vetoes, as 2017 Wisconsin Act 59.
- September 22 Act 59 published.
- September 23 Act 59 became generally effective.

KEY TO ABBREVIATIONS

REVENUES

BR	Bond revenues which are available from the contracting of public debt (general obligation bonds), from debt which is to be repaid only from pledged or project revenues (revenue bonds), or from debt where repayment is backed by the state's moral obligation pledge and subject to annual appropriation by the Legislature (appropriation obligation bonds).
GPR-Earned	Departmental revenues which are collected by individual state agencies and deposited in the general fund.
GPR-Tax	Revenues which are collected from general fund taxes.
GPR-Tribal	Revenues which are collected from tribal gaming revenues and deposited in the general fund.
REV	Revenue

APPROPRIATIONS

GPR	Appropriations financed from general purpose revenues available in the state's general fund.
FED	Appropriations financed from federal revenues.
PR	Appropriations financed from program revenues, such as user fees or product sales.
PR-S	Program Revenue-Service. Appropriations financed from funds transferred between or within state agencies for the purpose of reimbursement for services or materials.
SEG	Appropriations financed from segregated revenues.
SEG-L	Appropriations financed from local revenues which are administered through a state segregated fund.

SEG-S	Segregated Revenue-Service. Segregated appropriations financed from funds transferred between or within state agencies for the purpose of reimbursement for services or materials.
Lapse	Budgeted amounts that are unspent at the end of a fiscal period which revert back to the fund from which they were appropriated.

OTHER

2015 Wisconsin Act 55	The 2015-17 biennial budget act.
AB 64/SB 30	Assembly Bill 64/Senate Bill 30, identical bills which incorporate the Governor's 2017-19 budget recommendations.
ASA 1 to AB 64	Assembly Substitute Amendment 1 to Assembly Bill 64, the 2017-19 budget recommendations of the Joint Committee on Finance.
SSA 1 to SB 30	Senate Substitute Amendment 1 to Senate Bill 30, the 2017-19 budget recommendations of the Joint Committee on Finance.
2017 Act 59	The 2017-19 budget act.
CY	Calendar year.
FY	Fiscal year.
FTE	Full-time equivalent position.
LTE	Limited-term employment position for which employment is limited to 1,040 hours per appointment in a 12-month period.
2016-17 Adjusted Base	The total 2016-17 authorized funding level for an agency or program. The adjusted base equals 2016-17 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2017-19.
2016-17 Base Year Doubled	The 2016-17 base multiplied by two. This produces the biennial base level against which 2017-19 budget levels may be compared.

USER'S GUIDE

The following explanation of entries is keyed to the accompany sample entry (page 13).

- ① Name of agency.
- ② The funding source for the amounts shown in columns 3 through 5. Only the funding sources which are included in the agency's budget are shown.
- ③ The 2016-17 base represents authorized appropriation and position levels for 2016-17. The base is doubled in the budget column to provide a two-year to two-year comparison.
- ④ Appropriation and position levels recommended by the Governor, Joint Committee on Finance, Legislature, and as authorized by 2017 Wisconsin Act 59 (includes the impact of any gubernatorial vetoes).
- ⑤ These columns indicate the change of the budget level contained in 2017 Wisconsin Act 59 to the 2016-17 base year doubled. For positions, the increase or decrease is based on the 2018-19 authorized level compared to the 2016-17 level.
- ⑥ Title of the budget change item. Immediately following the title, if applicable, "[]" shows the number of the Legislative Fiscal Bureau issue paper prepared on this item. In this example, [LFB Paper 284] pertains to Commissioner per diems. A complete listing of all Fiscal Bureau issue papers begins on page 811 of this document.
- ⑦ Funding and position change to the agency's base budget. If the entry is entitled, "Governor/Legislature," the recommendations proposed by the Governor were adopted by the Joint Committee on Finance and the Legislature. For those budget items where the recommendations of the Governor, Joint Finance Committee or Legislature differ, the fiscal and position effect shown at each step is the change to the previous recommendation.
- ⑧ Narrative description of the various budget change items, for each entry, as recommended by the Governor, Joint Committee on Finance, and Legislature.
- ⑨ Narrative description of partial vetoes by the Governor. At the beginning of the veto entry in the "[]" is the number (in this example C-53) of the veto from the Governor's veto message (September 21, 2017).
- ⑩ Bill sections relating to the budget change item. "Act 59 Sections" lists the sections which remain in the act. "Act 59 Vetoed Sections" lists those sections which were partially or entirely vetoed.

ELECTIONS COMMISSION 1

Budget Summary							5	
2	3	4	4	4	4	5		
Fund	2016-17 Base Year Doubled	2017-19 Governor	2017-19 Jt. Finance	2017-19 Legislature	2017-19 Act 59	Act 59 Change Over Base Year Doubled	Amount	Percent
GPR	\$4,093,000	\$6,445,000	\$6,766,100	\$6,766,100	\$6,442,800	\$2,349,800		57.4%
FED	6,030,200	2,528,400	2,832,500	2,832,500	2,528,400	- 3,501,800		- 58.1
PR	15,400	3,400	3,400	3,400	3,400	- 12,000		- 77.9
SEG	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>		0.0
TOTAL	\$10,138,800	\$8,977,000	\$9,602,200	\$9,602,200	\$8,974,800	- \$1,164,000		- 11.5%

FTE Position Summary							5	
2	3	4	4	4	4	5		
Fund	2016-17 Base	2018-19 Governor	2018-19 Jt. Finance	2018-19 Legislature	2018-19 Act 59	Act 59 Change Over 2016-17 Base		
GPR	9.75	25.75	30.75	30.75	25.75	16.00		
FED	<u>22.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>- 22.00</u>		
TOTAL	31.75	25.75	30.75	30.75	25.75	- 6.00		

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS 6

8 **Governor/Legislature:** Provide standard budget adjustments to the base totaling -\$104,400 GPR and -\$1,459,700 FED and -22.0 FED positions in 2017-18 and -\$86,400 GPR and -\$3,015,100 FED and -22.0 FED positions in 2018-19.

7	Funding	Positions
GPR	- \$190,800	0.00
FED	<u>- 4,474,800</u>	<u>- 22.00</u>
Total	- \$4,665,600	- 22.00

2. REDUCE COMMISSIONER PER DIEMS [LFB Paper 284] 6

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Veto (Chg. to Leg)	Net Change
GPR	- \$51,400	\$17,000	- \$19,200	- \$53,600

Governor: Delete \$25,700 annually from the Commission's general program operations appropriation associated with funding for per diems. Specify that the per diem for a Commissioner is \$50 per day on which the member attends a meeting or participates by audio or video conference call. Under current law, Commissioners receive the same per diem as a reserve circuit court judge (\$454.11 per day).

Joint Finance/Legislature: Provide an additional \$8,500 annually in commissioner meeting per diem funding. Modify statute to specify Elections Commissioners' per diem is \$227 per meeting.

9 **Veto by Governor [C-53]:** Specify that Elections Commissioners' per diem is \$27 per meeting. Reduce funding by \$9,600 annually.

[Act 59 Section: 17]

10 [Act 59 Vetoed Sections: 17 and 183 (as it relates to s. 20.510(1)(a) and s. 20.521(1)(a))]

OVERVIEW

ALL FUNDS BUDGET AND POSITION SUMMARIES

TABLE 1**Summary of 2017-19 Appropriations and Authorizations**

<u>Fund Source</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Total</u>	<u>Percent of Total</u>
General Purpose Revenue	\$16,879,582,700	\$17,742,161,400	\$34,621,744,100	45.3%
Appropriations	16,876,502,200	17,690,079,800	34,566,582,000	
Compensation Reserves	3,080,500	52,081,600	55,162,100	
Federal Revenue	10,625,474,200	11,014,479,900	21,639,954,100	28.3
Appropriations	10,624,677,300	11,001,150,100	21,625,827,400	
Compensation Reserves	796,900	13,329,800	14,126,700	
Program Revenue	5,949,224,500	6,120,764,800	12,069,989,300	15.8
Appropriations	5,946,803,500	6,076,583,400	12,023,386,900	
Compensation Reserves	2,421,000	44,181,400	46,602,400	
Segregated Revenue	3,685,141,900	3,683,678,000	7,368,819,900	9.6
Appropriations	3,684,621,600	3,676,103,300	7,360,724,900	
Compensation Reserves	<u>520,300</u>	<u>7,574,700</u>	<u>8,095,000</u>	
Subtotal	\$37,139,423,300	\$38,561,084,100	\$75,700,507,400	99.0%
Appropriations	37,132,604,600	38,443,916,600	75,576,521,200	
Compensation Reserves	6,818,700	117,167,500	123,986,200	
Bond Revenue			771,303,200	1.0
General Obligation Bonding			647,403,200*	
Revenue Bonding			<u>123,900,000</u>	
TOTAL			\$76,471,810,600	100.0%

*Excludes \$1,500,000,000 of economic refunding authority.

TABLE 2

2017-19 Comparative Summary of Appropriations and Authorizations

<u>Fund Source</u>	<u>Governor</u>	<u>Jt. Finance</u>	<u>Legislature</u>	<u>Act 59</u>
General Purpose Revenue	\$34,567,989,500	\$34,623,449,400	\$34,625,949,400	\$34,621,744,100
Federal Revenue	22,055,961,400	21,636,685,000	21,640,258,200	21,639,954,100
Program Revenue	11,931,393,100	12,076,352,600	12,076,352,600	12,069,989,300
Segregated Revenue	<u>7,648,774,000</u>	<u>7,371,989,100</u>	<u>7,371,989,100</u>	<u>7,368,819,900</u>
Subtotal	\$76,204,118,000	\$75,708,476,100	\$75,714,549,300	\$75,700,507,400
Bonding				
General Obligation Revenue	\$496,656,500	\$647,403,200	\$647,403,200	\$647,403,200
	<u>165,161,700</u>	<u>123,900,000</u>	<u>123,900,000</u>	<u>123,900,000</u>
Subtotal	\$661,818,200*	\$771,303,200	\$771,303,200	\$771,303,200
TOTAL	\$76,865,936,200	\$76,479,779,300	\$76,485,852,500	\$76,471,810,600

*Includes Building Commission's recommendations.

TABLE 3**Summary of Total All Funds Appropriations by Agency**

<u>Agency</u>	2016-17 Adjusted <u>Base Doubled</u>	2017-19 <u>Governor</u>	2017-19 <u>Jt. Finance</u>	2017-19 <u>Legislature</u>	2017-19 <u>Act 59</u>	2017-19 Act 59 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Administration	\$1,128,937,400	\$1,161,465,100	\$1,160,681,800	\$1,160,681,800	\$1,160,186,800	\$31,249,400	2.8%
Agriculture, Trade and Consumer Protection	196,020,000	190,768,200	192,485,100	192,485,100	192,285,100	- 3,734,900	- 1.9
Appropriation Obligation Bonds	1,540,707,000	769,976,700	769,976,700	769,976,700	769,976,700	- 770,730,300	- 50.0
Board for People with Developmental Disabilities	2,802,000	2,937,000	2,937,000	2,937,000	2,937,000	135,000	4.8
Board of Commissioners of Public Lands	3,272,400	3,358,200	3,358,200	3,358,200	3,358,200	85,800	2.6
Board on Aging and Long-Term Care	6,309,000	6,930,700	6,671,600	6,671,600	6,671,600	362,600	5.7
Building Commission	66,264,800	82,570,300	75,201,300	75,201,300	75,201,300	8,936,500	13.5
Child Abuse and Neglect Prevention Board	6,082,400	6,317,400	6,317,400	6,317,400	6,317,400	235,000	3.9
Children and Families	2,574,625,400	2,602,235,000	2,563,578,500	2,563,578,500	2,563,578,500	- 11,046,900	- 0.4
Circuit Courts	195,406,000	203,586,400	203,586,400	203,586,400	203,586,400	8,180,400	4.2
Compensation Reserves	---	100,237,400	123,986,200	123,986,200	123,986,200	123,986,200	N.A.
Corrections	2,437,513,600	2,487,268,800	2,486,720,100	2,486,720,100	2,486,720,100	49,206,500	2.0
Court of Appeals	21,413,000	22,321,600	22,321,600	22,321,600	22,321,600	908,600	4.2
District Attorneys	96,766,800	97,337,700	97,404,500	97,404,500	97,404,500	637,700	0.7
Educational Communications Board	38,831,000	38,421,000	38,512,600	38,512,600	38,512,600	- 318,400	- 0.8
Elections Commission	10,138,800	8,977,000	9,602,200	9,602,200	8,974,800	- 1,164,000	- 11.5
Employee Trust Funds	90,612,200	92,098,000	92,098,000	92,098,000	92,098,000	1,485,800	1.6
Employment Relations Commission	3,073,800	2,263,100	2,274,700	2,274,700	2,274,700	- 799,100	- 26.0
Environmental Improvement Fund	53,261,800	49,875,300	48,485,600	48,485,600	48,485,600	- 4,776,200	- 9.0
Ethics Commission	2,851,600	2,655,900	2,672,900	2,672,900	2,653,700	- 197,900	- 6.9
Financial Institutions	37,618,600	37,035,300	37,035,300	37,035,300	37,035,300	- 583,300	- 1.6
Fox River Navigational System Authority	250,800	250,800	250,800	250,800	250,800	0	0.0
Governor	7,953,000	7,421,400	7,421,400	7,421,400	7,421,400	- 531,600	- 6.7
Health Services	23,187,100,200	24,448,811,700	23,930,216,100	23,933,789,300	23,933,789,300	746,689,100	3.2
Higher Educational Aids Board	281,980,400	281,620,100	289,043,100	289,043,100	289,043,100	7,062,700	2.5
Historical Society	47,159,800	60,824,000	58,732,200	58,732,200	58,688,200	11,528,400	24.4
Insurance	221,333,400	221,866,000	221,866,000	221,866,000	221,866,000	532,600	0.2
Investment Board	106,999,200	106,999,200	106,999,200	106,999,200	106,999,200	0	0.0
Judicial Commission	603,800	0	607,600	607,600	607,600	3,800	0.6
Judicial Council	222,800	0	222,800	222,800	0	- 222,800	- 100.0

Agency	2016-17 Adjusted Base Doubled	2017-19 Governor	2017-19 Jt. Finance	2017-19 Legislature	2017-19 Act 59	2017-19 Act 59 Change Over Base	
						Amount	%
Justice	\$256,117,000	\$274,425,700	\$266,866,500	\$267,984,300	\$267,984,300	\$11,867,300	4.6%
Kickapoo Reserve Management Board	1,837,400	1,936,800	1,936,800	1,936,800	1,936,800	99,400	5.4
Labor and Industry Review Commission	6,354,200	1,719,400	6,179,100	6,179,100	6,179,100	- 175,100	- 2.8
Legislature	154,402,200	152,981,200	153,051,200	153,051,200	153,001,200	- 1,401,000	- 0.9
Lieutenant Governor	574,200	764,200	764,200	764,200	764,200	190,000	33.1
Lower Wisconsin State Riverway Board	454,800	448,600	477,800	477,800	448,600	- 6,200	- 1.4
Medical College of Wisconsin	20,846,000	20,191,900	20,199,600	20,199,600	20,199,600	- 646,400	- 3.1
Military Affairs	213,474,400	217,433,200	227,296,900	227,296,900	227,296,900	13,822,500	6.5
Miscellaneous Appropriations	250,345,200	294,535,400	313,587,100	313,587,100	313,587,100	63,241,900	25.3
Natural Resources	1,124,428,000	1,096,649,400	1,096,064,500	1,096,064,500	1,096,064,500	- 28,363,500	- 2.5
Program Supplements	66,746,800	21,682,000	64,298,600	65,680,800	59,485,300	- 7,261,500	- 10.9
Prosecutor Board	0	0	318,800	318,800	0	0	0.0
Public Defender	171,937,000	173,152,900	176,011,500	176,011,500	176,011,500	4,074,500	2.4
Public Instruction	13,782,064,200	14,203,638,600	14,223,077,000	14,223,077,000	14,220,327,000	438,262,800	3.2
Public Service Commission	54,956,800	70,741,300	71,351,500	71,351,500	71,351,500	16,394,700	29.8
Revenue	424,163,000	427,706,500	421,074,900	421,074,900	421,074,900	- 3,088,100	- 0.7
Safety and Professional Services	102,819,400	107,942,900	107,489,200	107,489,200	107,489,200	4,669,800	4.5
Secretary of State	536,800	531,400	531,400	531,400	531,400	- 5,400	- 1.0
Shared Revenue and Tax Relief	5,033,358,200	5,300,976,300	5,412,352,200	5,412,352,200	5,412,352,200	378,994,000	7.5
State Fair Park Board	47,911,000	50,129,800	47,138,600	47,138,600	47,138,600	- 772,400	- 1.6
State Treasurer	346,600	227,000	227,000	227,000	227,000	- 119,600	- 34.5
Supreme Court	59,022,400	64,429,100	63,487,500	63,487,500	63,487,500	4,465,100	7.6
Tourism	34,484,000	34,011,000	34,253,000	34,253,000	34,253,000	- 231,000	- 0.7
Transportation	5,605,524,600	5,964,863,500	6,072,068,900	6,072,068,900	6,069,418,900	463,894,300	8.3
University of Wisconsin System	12,194,903,200	12,431,997,800	12,183,273,500	12,183,273,500	12,182,833,500	- 12,069,700	- 0.1
Veterans Affairs	285,411,800	283,812,100	283,231,500	283,231,500	283,231,500	- 2,180,300	- 0.8
Wisconsin Economic Development Corporation	70,501,400	76,801,400	76,801,400	76,801,400	76,801,400	6,300,000	8.9
Wisconsin Technical College System	1,116,409,800	1,124,151,700	1,114,151,700	1,114,151,700	1,114,151,700	- 2,258,100	- 0.2
Workforce Development	<u>725,206,400</u>	<u>709,807,600</u>	<u>709,647,300</u>	<u>709,647,300</u>	<u>709,647,300</u>	<u>- 15,559,100</u>	- 2.1
TOTAL*	\$74,171,247,800	\$76,204,118,000	\$75,708,476,100	\$75,714,549,300	\$75,700,507,400	\$1,529,259,600	2.1%
TOTAL**	\$73,433,147,300	\$76,204,118,000	\$75,708,476,100	\$75,714,549,300	\$75,700,507,400	\$2,267,360,100	3.1%

*These totals and percent change reflect the adjusted base and gross appropriations of Act 59.

**These totals and percentage change reflect the gross appropriations of Act 59, but reduce the 2016-17 base doubled by \$738,100,500 attributable to appropriation obligation bonds due to base level funding overstating actual GPR expenditures in 2016-17, based on conservative calculations for setting the appropriation amount specified in the bond indenture.

TABLE 4

Appropriations Comparisons

All Funds Comparison

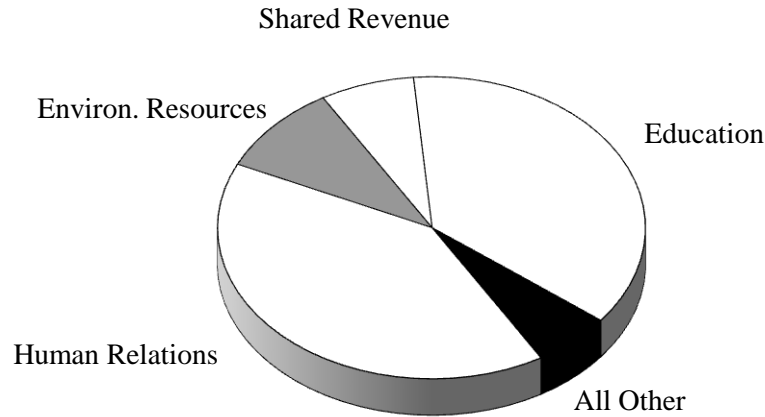
	2017-19 <u>Governor</u>	2017-19 <u>Jt. Finance</u>	2017-19 <u>Legislature</u>	2017-19 <u>Act 59</u>
	\$76,204,118,000	\$75,708,476,100	\$75,714,549,300	\$75,700,507,400
Change to:				
Base	\$2,032,870,200	\$1,537,228,300	\$1,543,301,500	\$1,529,259,600
Governor		-495,641,900	-489,568,700	-503,610,600
Jt. Finance			6,073,200	-7,968,700
Legislature				-14,041,900

General Fund Comparison

	2017-19 <u>Governor</u>	2017-19 <u>Jt. Finance</u>	2017-19 <u>Legislature</u>	2017-19 <u>Act 59</u>
	\$34,567,989,500	\$34,623,449,400	\$34,625,949,400	\$34,621,744,100
Change to:				
Base	\$502,120,700	\$557,580,600	\$560,080,600	\$555,875,300
Governor		55,459,900	57,959,900	53,754,600
Jt. Finance			2,500,000	-1,705,300
Legislature				-4,205,300

FIGURE 1

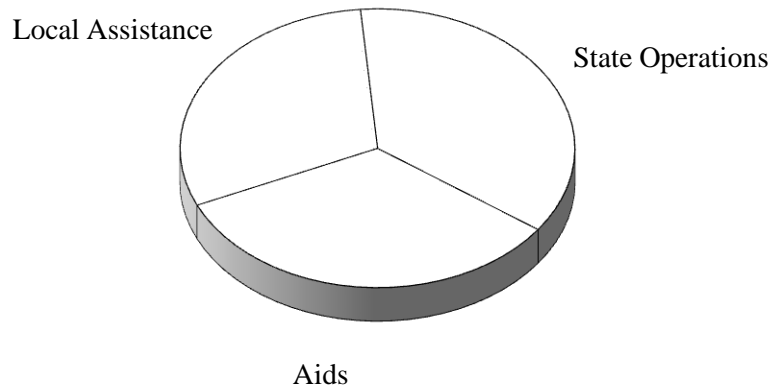
2017-19 All Funds Appropriations By Functional Area



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Human Relations and Resources	\$30,594,032,200	40.4%
Education	27,923,755,700	36.9
Environmental Resources	7,250,858,200	9.6
Shared Revenue and Tax Relief	5,412,352,200	7.1
All Other		
General Executive	2,750,277,800	3.6
Commerce	753,967,100	1.0
General Appropriations	448,273,700	0.6
Judicial	290,003,100	0.4
Legislative	153,001,200	0.2
Compensation Reserves	<u>123,986,200</u>	<u>0.2</u>
TOTAL	\$75,700,507,400	100.0%

FIGURE 2

2017-19 All Funds Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
State Operations	\$27,463,336,700	36.3%
UW System	12,180,701,700	16.1
Corrections	2,396,175,000	3.2
Other Programs	12,762,473,800	16.8
Compensation Reserves	123,986,200	0.2
Aids to Individuals and Organizations	25,249,943,300	33.4
Local Assistance	<u>22,987,227,400</u>	<u>30.3</u>
TOTAL	\$75,700,507,400	100.0%

TABLE 5**Summary of All Funds Full-Time Equivalent Positions by Agency**

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>	Act 59 <u>Change to Base</u>
Administration	1,022.38	1,508.47	1,470.42	1,470.42	1,470.42	448.04
Agriculture, Trade and Consumer Protection	647.79	624.49	627.29	627.29	627.29	- 20.50
Board for People with Developmental Disabilities	7.00	7.00	7.00	7.00	7.00	0.00
Board of Commissioners of Public Lands	9.50	9.50	9.50	9.50	9.50	0.00
Board on Aging and Long-Term Care	40.50	44.50	42.50	42.50	42.50	2.00
Child Abuse and Neglect Prevention Board	6.00	6.00	6.00	6.00	6.00	0.00
Children and Families	798.01	785.41	783.16	783.16	783.16	- 14.85
Circuit Courts	527.00	527.00	527.00	527.00	527.00	0.00
Corrections	10,101.32	10,103.97	10,124.97	10,124.97	10,124.97	23.65
Court of Appeals	75.50	75.50	75.50	75.50	75.50	0.00
District Attorneys	427.75	419.95	419.95	419.95	419.95	- 7.80
Educational Communications Board	55.18	55.18	55.18	55.18	55.18	0.00
Elections Commission	31.75	25.75	30.75	30.75	25.75	- 6.00
Employee Trust Funds	267.20	264.20	269.20	269.20	269.20	2.00
Employment Relations Commission	9.01	6.00	6.00	6.00	6.00	- 3.01
Ethics Commission	8.00	8.00	8.00	8.00	8.00	0.00
Financial Institutions	139.54	141.54	141.54	141.54	141.54	2.00
Governor	37.25	37.25	37.25	37.25	37.25	0.00
Health Services	6,134.65	6,212.09	6,176.89	6,176.89	6,176.89	42.24
Higher Educational Aids Board	10.00	10.00	10.00	10.00	10.00	0.00
Historical Society	129.04	134.04	135.04	135.04	135.04	6.00
Insurance	151.50	137.00	137.00	137.00	137.00	- 14.50
Investment Board	173.35	173.35	173.35	173.35	173.35	0.00
Judicial Commission	2.00	0.00	2.00	2.00	2.00	0.00
Judicial Council	1.00	0.00	1.00	1.00	0.00	- 1.00

TABLE 5 (continued)**Summary of All Funds Full-Time Equivalent Positions by Agency**

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>	Act 59 <u>Change to Base</u>
Justice	699.34	686.34	683.14	683.14	683.14	- 16.20
Kickapoo Reserve Management Board	4.00	4.00	4.00	4.00	4.00	0.00
Labor and Industry Review Commission	26.50	0.00	18.70	18.70	18.70	- 7.80
Legislature	777.97	777.97	777.97	777.97	777.97	0.00
Lieutenant Governor	4.00	5.00	5.00	5.00	5.00	1.00
Lower-WI State Riverway Board	2.00	2.00	2.00	2.00	2.00	0.00
Military Affairs	471.10	476.50	489.30	489.30	489.30	18.20
Natural Resources	2,549.10	2,505.60	2,499.60	2,499.60	2,499.60	- 49.50
Prosecutor Board	0.00	0.00	2.00	2.00	0.00	0.00
Public Defender	614.85	609.90	614.85	614.85	614.85	0.00
Public Instruction	647.00	636.00	642.00	642.00	642.00	- 5.00
Public Service Commission	152.25	152.25	153.25	153.25	153.25	1.00
Revenue	1,202.28	1,182.03	1,182.03	1,182.03	1,182.03	- 20.25
Safety and Professional Services	247.14	245.64	236.14	236.14	236.14	- 11.00
Secretary of State	2.00	2.00	2.00	2.00	2.00	0.00
State Fair Park Board	48.00	47.00	47.00	47.00	47.00	- 1.00
State Treasurer	1.00	1.00	1.00	1.00	1.00	0.00
Supreme Court	221.75	224.75	221.75	221.75	221.75	0.00
Tourism	35.00	34.00	34.00	34.00	34.00	- 1.00
Transportation	3,497.79	3,439.61	3,245.11	3,245.11	3,242.11	- 255.68
University of Wisconsin System	35,400.86	35,560.08	35,338.49	35,338.49	35,338.49	- 62.37
Veterans Affairs	1,294.20	1,262.20	1,261.20	1,261.20	1,261.20	- 33.00
Wisconsin Technical College System	61.50	55.00	55.00	55.00	55.00	- 6.50
Workforce Development	<u>1,639.55</u>	<u>1,602.05</u>	<u>1,603.05</u>	<u>1,603.05</u>	<u>1,603.05</u>	<u>- 36.50</u>
TOTAL	70,411.40	70,827.11	70,395.07	70,395.07	70,384.07	- 27.33

TABLE 6

Full-Time Equivalent Positions Summary by Funding Source

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>	Act 59 Change to Base
GPR	35,453.72	35,466.49	35,278.40	35,278.40	35,268.40	- 185.32
FED	10,542.47	10,522.55	10,507.75	10,507.75	10,507.75	- 34.72
PR	19,283.49	19,820.28	19,781.63	19,781.63	19,780.63	497.14
SEG	<u>5,131.72</u>	<u>5,017.79</u>	<u>4,827.29</u>	<u>4,827.29</u>	<u>4,827.29</u>	<u>- 304.43</u>
TOTAL	70,411.40	70,827.11	70,395.07	70,395.07	70,384.07	- 27.33

All Funds Comparison

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>
Authorized Positions	70,411.40	70,827.11	70,395.07	70,395.07	70,384.07
Change to Base		415.71	-16.33	-16.33	-27.33
Change to Governor			-432.04	-432.04	-443.04
Change to Jt. Finance				0.00	-11.00
Change to Legislature					-11.00

General Fund Comparison

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>
Authorized Positions	35,453.72	35,466.49	35,278.40	35,278.40	35,268.40
Change to Base		12.77	-175.32	-175.32	-185.32
Change to Governor			-188.09	-188.09	-198.09
Change to Jt. Finance				0.00	-10.00
Change to Legislature					-10.00

OVERVIEW

GENERAL FUND BUDGET AND POSITION SUMMARIES

TABLE 7

2017-19 General Fund Condition Statement *

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
Opening Balance, July 1	\$579,015,000**	\$554,671,500
Taxes	16,077,484,900	16,650,876,900
Departmental Revenues		
Tribal Gaming Revenues	26,157,000	26,085,900
Other	<u>493,072,400</u>	<u>443,158,600</u>
Total Available	\$17,175,729,300	\$17,674,792,900
 Appropriations and Reserves		
Gross Appropriations	\$16,876,502,200	\$17,690,079,800
Other Acts	19,827,500	10,186,300
Transfers to		
Transportation Fund	40,194,700	41,597,100
Compensation Reserves	3,080,500	52,081,600
Less Lapses	<u>-318,547,100</u>	<u>-441,819,300</u>
Net Appropriations	\$16,621,057,800	\$17,352,125,500
 Balances		
Gross Balance	\$554,671,500	\$322,667,400
Less Required Statutory Balance	<u>-70,000,000</u>	<u>-75,000,000</u>
Net Balance, June 30	\$484,671,500	\$247,667,400

*Includes 2017 Acts 1 to 59.

**The \$579.0 million opening balance for 2017-18 is taken from the state's Annual Fiscal Report, published on October 15, 2017. This is \$111.9 million above the \$467.1 million amount estimated at the time of enactment of the 2017-19 budget.

TABLE 8**Estimated 2017-19 General Fund Taxes**

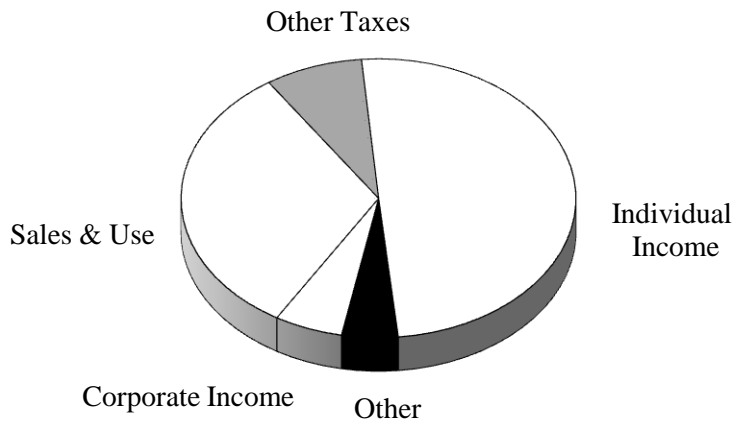
<u>Tax Source</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2017-19</u>	<u>Percent of Total</u>
Individual Income	\$8,379,780,000	\$8,719,984,000	\$17,099,764,000	52.3%
Sales and Use	5,383,804,900	5,593,136,900	10,976,941,800	33.5
Corporate Income and Franchise	950,800,000	962,356,000	1,913,156,000	5.9
Public Utility	373,500,000	378,200,000	751,700,000	2.3
Excise				
Cigarette	564,700,000	560,400,000	1,125,100,000	3.4
Tobacco Products	85,000,000	88,000,000	173,000,000	0.5
Liquor and Wine	52,000,000	53,000,000	105,000,000	0.3
Beer	8,900,000	8,800,000	17,700,000	0.1
Insurance Company	192,000,000	197,000,000	389,000,000	1.2
Miscellaneous	<u>87,000,000</u>	<u>90,000,000</u>	<u>177,000,000</u>	<u>0.5</u>
TOTAL	\$16,077,484,900	\$16,650,876,900	\$32,728,361,800	100.0%

TABLE 9**Estimated 2017-19 Departmental Revenues**

	<u>2017-18</u>	<u>2018-19</u>	<u>2017-19</u>
Administration	\$6,145,400	\$8,945,400	\$15,090,800
Appropriation Obligation Bonds	158,558,800	114,205,300	272,764,100
Agriculture, Trade and Consumer Protection	62,700	62,700	125,400
Children and Families	200,000	200,000	400,000
Circuit Courts	30,610,300	27,835,300	58,445,600
Corrections	2,650,000	2,650,000	5,300,000
Court of Appeals	156,200	147,300	303,500
Educational Communications Board	8,200	8,200	16,400
Employment Relations Commission	75,300	75,300	150,600
Financial Institutions	80,620,000	81,023,200	161,643,200
Health Services	41,691,500	41,591,500	83,283,000
Higher Educational Aids Board	547,000	547,000	1,094,000
Insurance	25,017,600	20,917,600	45,935,200
Military Affairs	24,500	24,500	49,000
Miscellaneous Appropriations	5,200,000	5,200,000	10,400,000
Natural Resources	5,477,400	5,477,400	10,954,800
Public Defender	7,500	7,500	15,000
Public Instruction	1,363,400	1,343,100	2,706,500
Public Service Commission	1,724,600	1,627,000	3,351,600
Revenue	31,473,000	31,874,900	63,347,900
Safety and Professional Services	2,444,300	1,988,700	4,433,000
Secretary of State	144,900	138,500	283,400
Shared Revenue and Tax Relief	8,881,700	8,881,700	17,763,400
Supreme Court	35,400	33,100	68,500
Tobacco Settlement Revenues	74,066,900	72,508,300	146,575,200
Transportation	2,879,100	2,879,100	5,758,200
University of Wisconsin System	12,828,000	12,828,000	25,656,000
Wisconsin Technical College System	44,400	0	44,400
Workforce Development	<u>134,300</u>	<u>138,000</u>	<u>272,300</u>
Subtotal	\$493,072,400	\$443,158,600	\$936,231,000
Tribal Gaming	<u>26,157,000</u>	<u>26,085,900</u>	<u>52,242,900</u>
Total	\$519,229,400	\$469,244,500	\$988,473,900

FIGURE 3

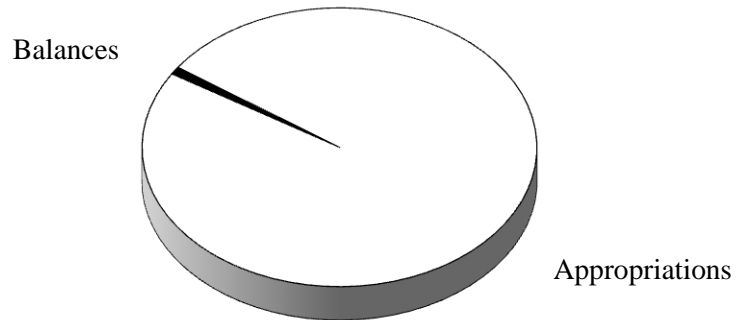
Estimated 2017-19 General Fund Revenues



<u>Tax Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Individual Income	\$17,099,764,000	49.8%
Sales and Use	10,976,941,800	32.0
Corporate Income and Franchise	1,913,156,000	5.6
Public Utility	751,700,000	2.2
Excise		
Cigarette	1,125,100,000	3.3
Tobacco Products	173,000,000	0.5
Liquor and Wine	105,000,000	0.3
Beer	17,700,000	0.1
Insurance	389,000,000	1.1
Miscellaneous	<u>177,000,000</u>	<u>0.5</u>
Total -- Taxes	\$32,728,361,800	95.4%
Other		
Opening Balance, July 1, 2017	\$579,015,000	1.7%
Departmental Revenues	<u>988,473,900</u>	<u>2.9</u>
Total -- Other	\$1,567,488,900	4.6%
GRAND TOTAL	\$34,295,850,700	100.0%

FIGURE 4

Use of 2017-19 General Fund Revenues



<u>Use</u>	<u>Amount</u>	<u>Percent of Total</u>
Appropriations	(\$34,733,549,700)	(99.1%)
Gross Appropriations	34,566,582,000	98.6
Compensation Reserves	55,162,100	0.2
Transfers	81,791,800	0.2
2017 Acts 1 to 58	30,013,800	0.1
Balances	(322,667,400)	(0.9)
Statutory Balance	75,000,000	0.2
Net Balance	<u>247,667,400</u>	<u>0.7</u>
GROSS TOTAL	\$35,056,217,100	100.0%
Less Lapses	<u>-760,366,400</u>	
NET TOTAL	\$34,295,850,700	

TABLE 10**Summary of General Fund Appropriations by Agency**

<u>Agency</u>	2016-17 Adjusted <u>Base Doubled</u>	2017-19 <u>Governor</u>	2017-19 <u>Jt. Finance</u>	2017-19 <u>Legislature</u>	2017-19 <u>Act 59</u>	2017-19 Act 59 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Administration	\$33,603,600	\$33,503,900	\$33,763,200	\$33,763,200	\$33,763,200	\$159,600	0.5%
Agriculture, Trade and Consumer Protection	54,093,400	53,145,700	52,964,000	52,964,000	52,964,000	- 1,129,400	- 2.1
Appropriation Obligation Bonds	1,540,707,000	769,976,700	769,976,700	769,976,700	769,976,700	- 770,730,300	- 50.0
Board for People with Developmental Disabilities	95,800	86,000	86,000	86,000	86,000	- 9,800	- 10.2
Board on Aging and Long-Term Care	2,733,400	2,720,300	2,847,500	2,847,500	2,847,500	114,100	4.2
Building Commission	61,292,200	75,513,900	68,144,900	68,144,900	68,144,900	6,852,700	11.2
Child Abuse and Neglect Prevention Board	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	0	0.0
Children and Families	918,595,400	925,712,200	925,615,200	925,615,200	925,615,200	7,019,800	0.8
Circuit Courts	194,940,600	203,121,000	203,121,000	203,121,000	203,121,000	8,180,400	4.2
Compensation Reserves	---	49,638,500	55,162,100	55,162,100	55,162,100	55,162,100	N.A.
Corrections	2,196,693,200	2,253,884,400	2,255,524,500	2,255,524,500	2,255,524,500	58,831,300	2.7
Court of Appeals	21,413,000	22,321,600	22,321,600	22,321,600	22,321,600	908,600	4.2
District Attorneys	89,766,200	90,927,400	90,994,200	90,994,200	90,994,200	1,228,000	1.4
Educational Communications Board	13,082,200	12,810,700	12,902,300	12,902,300	12,902,300	- 179,900	- 1.4
Elections Commission	4,093,000	6,445,000	6,766,100	6,766,100	6,442,800	2,349,800	57.4
Employee Trust Funds	308,600	165,300	165,300	165,300	165,300	- 143,300	- 46.4
Employment Relations Commission	2,767,200	1,971,900	1,983,500	1,983,500	1,983,500	- 783,700	- 28.3
Environmental Improvement Fund	37,261,800	33,875,300	32,485,600	32,485,600	32,485,600	- 4,776,200	- 12.8
Ethics Commission	1,748,000	1,664,800	1,681,800	1,681,800	1,662,600	- 85,400	- 4.9
Governor	7,953,000	7,421,400	7,421,400	7,421,400	7,421,400	- 531,600	- 6.7
Health Services	7,556,881,800	7,943,555,400	7,827,314,000	7,827,314,000	7,827,314,000	270,432,200	3.6
Higher Educational Aids Board	275,565,400	278,040,500	285,419,200	285,419,200	285,419,200	9,853,800	3.6
Historical Society	30,380,400	38,780,600	38,639,500	38,639,500	38,595,500	8,215,100	27.0
Judicial Commission	603,800	0	607,600	607,600	607,600	3,800	0.6
Justice	104,286,200	112,081,500	105,781,500	106,899,300	106,899,300	2,613,100	2.5

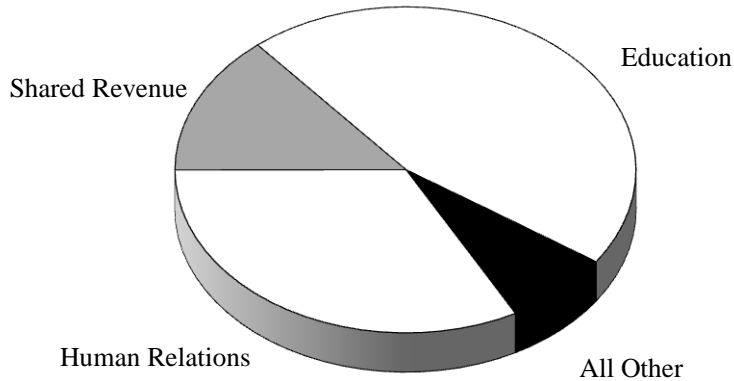
<u>Agency</u>	2016-17 Adjusted <u>Base Doubled</u>	2017-19 <u>Governor</u>	2017-19 <u>Jt. Finance</u>	2017-19 <u>Legislature</u>	2017-19 <u>Act 59</u>	2017-19 Act 59 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Labor and Industry Review Commission	\$531,000	\$121,300	\$485,700	\$485,700	\$485,700	- \$45,300	- 8.5%
Legislature	150,220,200	148,529,700	148,579,700	148,579,700	148,529,700	- 1,690,500	- 1.1
Lieutenant Governor	574,200	764,200	764,200	764,200	764,200	190,000	33.1
Medical College of Wisconsin	20,351,000	19,696,900	19,704,600	19,704,600	19,704,600	- 646,400	- 3.2
Military Affairs	53,579,800	54,640,100	55,034,500	55,034,500	55,034,500	1,454,700	2.7
Miscellaneous Appropriations	187,452,600	189,516,100	210,218,400	210,218,400	210,218,400	22,765,800	12.1
Natural Resources	221,443,800	218,860,600	218,947,900	218,947,900	218,947,900	- 2,495,900	- 1.1
Program Supplements	66,036,800	21,682,000	58,653,100	60,035,300	59,485,300	- 6,551,500	- 9.9
Prosecutor Board	0	0	318,800	318,800	0	0	0.0
Public Defender	169,240,600	170,395,800	173,254,400	173,254,400	173,254,400	4,013,800	2.4
Public Instruction	11,822,173,000	12,240,457,100	12,257,425,200	12,257,425,200	12,254,675,200	432,502,200	3.7
Revenue	220,303,000	217,854,900	266,211,500	266,211,500	266,211,500	45,908,500	20.8
Shared Revenue and Tax Relief	4,466,161,200	4,707,738,500	4,805,747,900	4,805,747,900	4,805,747,900	339,586,700	7.6
State Fair Park Board	6,586,000	5,275,200	5,594,200	5,594,200	5,594,200	- 991,800	- 15.1
Supreme Court	31,254,800	35,370,200	34,428,600	34,428,600	34,428,600	3,173,800	10.2
Tourism	10,528,200	10,095,800	10,337,800	10,337,800	10,337,800	- 190,400	- 1.8
Transportation	218,884,400	243,229,900	246,907,800	246,907,800	246,757,800	27,873,400	12.7
University of Wisconsin System	2,113,940,400	2,191,070,500	2,143,855,600	2,143,855,600	2,143,855,600	29,915,200	1.4
Veterans Affairs	3,889,200	3,904,000	3,908,400	3,908,400	3,908,400	19,200	0.5
Wisconsin Economic Development Corporation	24,949,400	17,912,000	18,032,000	18,032,000	18,032,000	- 6,917,400	- 27.7
Wisconsin Technical College System	1,039,285,000	1,049,032,600	1,039,032,600	1,039,032,600	1,039,032,600	-252,400	0.0
Workforce Development	<u>87,629,000</u>	<u>102,488,100</u>	<u>102,327,800</u>	<u>102,327,800</u>	<u>102,327,800</u>	<u>14,698,800</u>	16.8
TOTAL*	\$34,065,868,800	\$34,567,989,500	\$34,623,449,400	\$34,625,949,400	\$34,621,744,100	\$555,875,300	1.6%
TOTAL**	\$33,327,768,300	\$34,567,989,500	\$34,623,449,400	\$34,625,949,400	\$34,621,744,100	\$1,293,975,800	3.9%

*These totals and percent change reflect the adjusted base and gross appropriations of Act 59.

**These totals and percentage change reflect the gross appropriations of Act 59, but reduce the 2016-17 base doubled by \$738,100,500 attributable to appropriation obligation bonds due to base level funding overstating actual GPR expenditures in 2016-17, based on conservative calculations for setting the appropriation amount specified in the bond indenture.

FIGURE 5

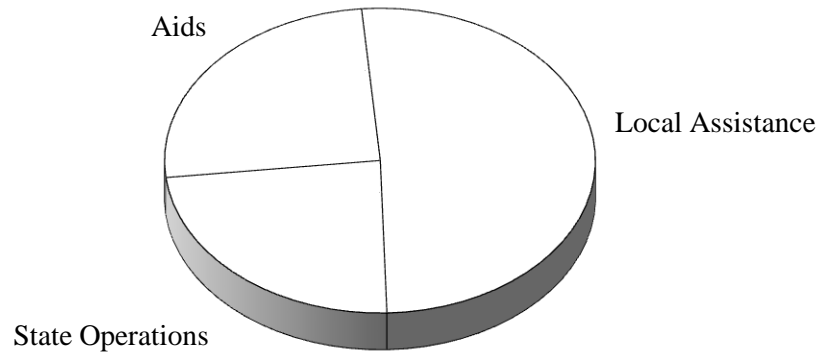
**2017-19 General Fund Appropriations
By Functional Area**



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Education	\$15,794,185,000	45.6%
Human Relations and Resources	11,375,010,600	32.8
Shared Revenue and Tax Relief	4,805,747,900	13.9
All Other		
General Executive	1,259,662,100	3.6
Environmental Resources	508,529,100	1.5
General Appropriations	337,848,600	1.0
Judicial	260,478,800	0.8
Legislative	148,529,700	0.4
Commerce	76,590,200	0.2
Compensation Reserves	<u>55,162,100</u>	<u>0.2</u>
TOTAL	\$34,621,744,100	100.0%

FIGURE 6

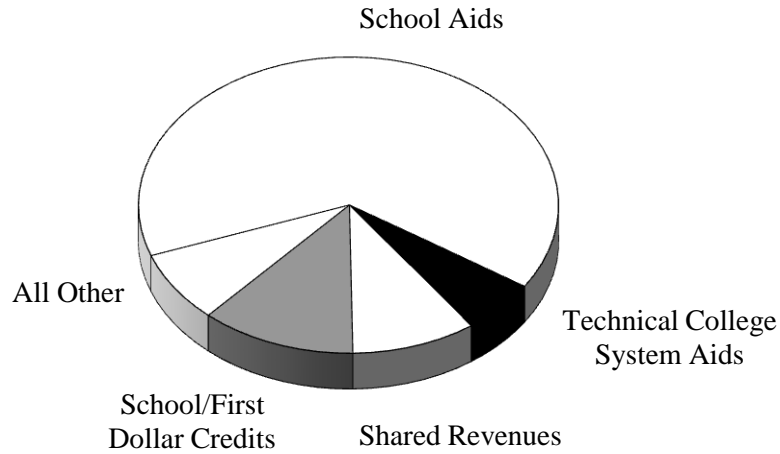
2017-19 General Fund Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Assistance	\$17,615,699,400	50.9%
Aids to Individuals and Organizations	8,798,630,300	25.4
State Operations	(8,207,414,400)	(23.7)
Corrections	2,182,977,100	6.3
UW System	2,143,855,600	6.2
Other Programs	3,825,419,600	11.0
Compensation Reserves	<u>55,162,100</u>	<u>0.2</u>
TOTAL	\$34,621,744,100	100.0%

FIGURE 7

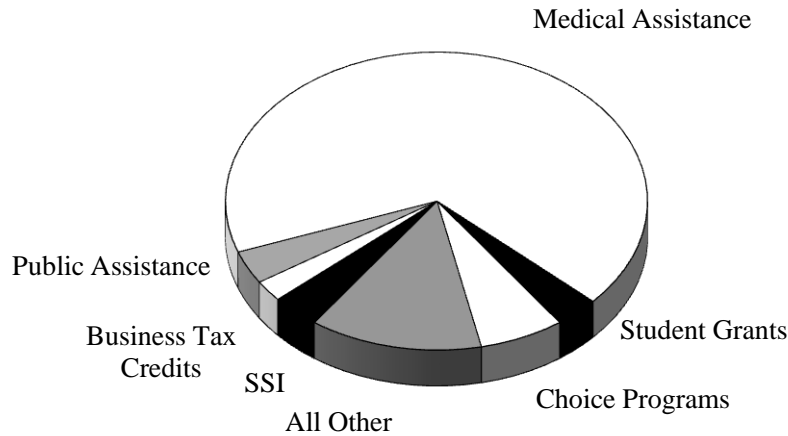
**2017-19 General Fund Appropriations
Local Assistance**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Elementary and Secondary School Aids	\$11,422,579,600	64.8%
School Levy/First Dollar Tax Credits	2,091,863,500	11.9
Shared Revenues	1,695,004,500	9.6
Technical College System Aids	1,033,486,600	5.9
Community & Juvenile Correctional Services	598,485,000	3.4
Aid for Exempt Computer Property	188,930,000	1.1
Long-Term Care Programs	160,642,400	0.9
Income Maintenance and Circuit Court Payments	95,607,800	0.5
Aid for Exempt Personal Property	74,400,000	0.4
Other	<u>254,700,000</u>	<u>1.5</u>
TOTAL	\$17,615,699,400	100.0%

FIGURE 8

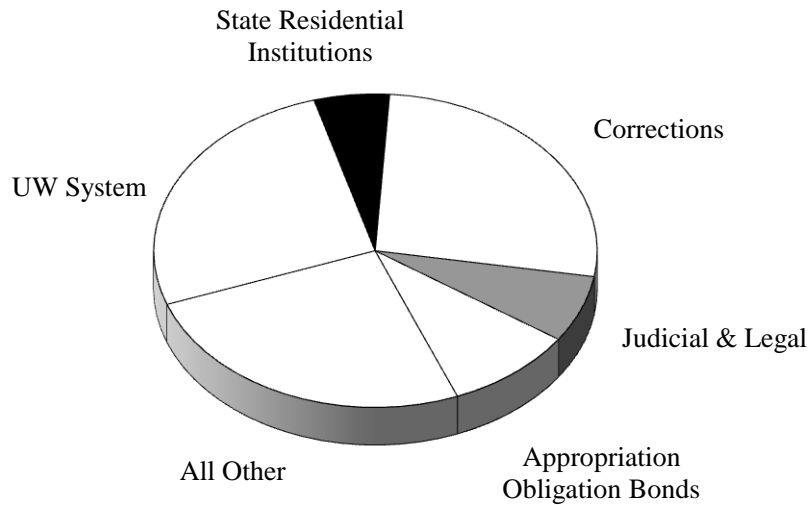
**2017-19 General Fund Appropriations
Aids to Individuals and Organizations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Medical Assistance Benefits	\$5,917,644,300	67.3%
Private School Choice Programs	573,633,100	6.5
Supplemental Security Income	324,010,800	3.7
Public Assistance	320,254,000	3.6
Student Grants and Aids	298,376,700	3.4
Refundable Business Tax Credits	200,700,000	2.3
Homestead Tax Credit	179,300,000	2.0
Independent Charter Schools	132,722,000	1.5
Milwaukee Child Welfare	125,845,600	1.4
Other Individual Tax Credits	125,360,000	1.4
Out-of-Home Care and Adoptions Services	112,936,900	1.3
Other	<u>487,846,900</u>	<u>5.6</u>
TOTAL	\$8,798,630,300	100.0%

FIGURE 9

2017-19 General Fund Appropriations State Operations



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Correctional Operations	\$2,182,977,100	26.6%
UW System	2,143,595,600	26.1
Appropriation Obligation Bonds	769,976,700	9.4
Judicial and Legal Services	568,010,700	6.9
State Residential Institutions	451,201,500	5.5
Health Services/Workforce Development	308,176,600	3.8
Tax Administration	266,211,500	3.2
Transportation Debt Service	213,845,500	2.6
Natural Resources	200,406,800	2.5
Conservation Fund -- Forestry Account	180,903,600	2.2
Income Tax Reciprocity	154,500,000	1.9
Legislature	148,529,700	1.8
Other	<u>619,079,100</u>	<u>7.5</u>
TOTAL	\$8,207,414,400	100.0%

TABLE 11

Distribution of 2017-19 General Fund Appropriations

	2017-18			2018-19			Total		
	Amount	% of Category	% of Total	Amount	% of Category	% of Total	Amount	% of Category	% of Total
LOCAL ASSISTANCE									
Elementary and Secondary School Aids	\$5,575,234,100	65.0%	33.0%	\$5,847,345,500	64.7%	33.0%	\$11,422,579,600	64.8%	33.0%
School Levy/First Dollar Tax Credits	1,001,863,500	11.7	5.9	1,090,000,000	12.1	6.1	2,091,863,500	11.9	6.0
Shared Revenues	843,139,600	9.8	5.0	851,864,900	9.4	4.8	1,695,004,500	9.6	4.9
Technical College System Aids	516,743,300	6.0	3.0	516,743,300	5.7	2.9	1,033,486,600	5.9	3.0
Community and Juvenile Correctional Services	298,276,100	3.5	1.8	300,208,900	3.3	1.7	598,485,000	3.4	1.7
Aid for Exempt Computer Property	94,270,000	1.1	0.6	94,660,000	1.1	0.5	188,930,000	1.1	0.5
Long-Term Care Programs	80,321,200	0.9	0.5	80,321,200	0.9	0.5	160,642,400	0.9	0.5
Income Maintenance and Circuit Court Payments	47,803,900	0.6	0.3	47,803,900	0.5	0.3	95,607,800	0.5	0.3
Aid for Exempt Personal Property	0	0.0	0.0	74,400,000	0.8	0.4	74,400,000	0.4	0.2
Other	123,148,600	1.4	0.7	131,551,400	1.5	0.7	254,700,000	1.5	0.8
TOTAL--LOCAL ASSISTANCE	\$8,580,800,300	100.0%	50.8%	\$9,034,899,100	100.0%	50.9%	\$17,615,699,400	100.0%	50.9%
AIDS TO INDIVIDUALS AND ORGANIZATIONS									
Medical Assistance Benefits	\$2,882,581,300	66.9%	17.1%	\$3,035,063,000	67.6%	17.1%	\$5,917,644,300	67.3%	17.1%
Private School Choice Programs	268,977,900	6.2	1.6	304,655,200	6.8	1.7	573,633,100	6.5	1.7
Supplemental Security Income	160,721,600	3.7	1.0	163,289,200	3.6	0.9	324,010,800	3.7	0.9
Public Assistance	160,127,000	3.7	0.9	160,127,000	3.6	0.9	320,254,000	3.6	0.9
Student Grants and Aids	149,204,500	3.5	0.9	149,172,200	3.3	0.8	298,376,700	3.4	0.9
Refundable Business Tax Credits	101,175,000	2.3	0.6	99,525,000	2.2	0.6	200,700,000	2.3	0.5
Homestead Tax Credit	93,400,000	2.2	0.6	85,900,000	1.9	0.5	179,300,000	2.0	0.5
Independent Charter Schools	63,802,000	1.5	0.4	68,920,000	1.5	0.4	132,722,000	1.5	0.4
Milwaukee Child Welfare	62,962,000	1.5	0.4	62,883,600	1.4	0.4	125,845,600	1.4	0.4
Other Individual Tax Credits	59,930,000	1.4	0.4	65,430,000	1.5	0.4	125,360,000	1.4	0.4
Out-of-Home Care and Adoption Services	56,463,500	1.3	0.3	56,473,400	1.3	0.3	112,936,900	1.3	0.3
Other	247,735,100	5.8	1.4	240,111,800	5.3	1.3	487,846,900	5.6	1.4
TOTAL--AIDS	\$4,307,079,900	100.0%	25.6%	\$4,491,550,400	100.0%	25.3%	\$8,798,630,300	100.0%	25.4%
STATE OPERATIONS									
Correctional Operations	\$1,090,406,800	27.3%	6.5%	\$1,092,570,300	25.9%	6.2%	\$2,182,977,100	26.6%	6.3%
UW System	1,063,420,300	26.6	6.3	1,080,175,300	25.6	6.1	2,143,595,600	26.1	6.2
Appropriation Obligation Bonds	356,753,600	8.9	2.1	413,223,100	9.8	2.3	769,976,700	9.4	2.2
Judicial and Legal Services	282,421,600	7.1	1.7	285,589,100	6.8	1.6	568,010,700	6.9	1.6
State Residential Institutions	224,000,000	5.6	1.3	227,201,500	5.4	1.3	451,201,500	5.5	1.3
Health Services/Workforce Development	152,033,400	3.8	0.9	156,143,200	3.7	0.9	308,176,600	3.8	0.9
Tax Administration	116,990,900	3.0	0.7	149,220,600	3.5	0.8	266,211,500	3.2	0.8
Transportation Debt Service	111,754,000	2.8	0.7	102,091,500	2.4	0.6	213,845,500	2.6	0.7
Natural Resources	98,382,300	2.5	0.6	102,024,500	2.4	0.6	200,406,800	2.5	0.6
Conservation Fund -- Forestry Account	89,259,600	2.2	0.5	91,644,000	2.2	0.5	180,903,600	2.2	0.5
Income Tax Reciprocity	64,000,000	1.6	0.4	90,500,000	2.1	0.5	154,500,000	1.9	0.4
Legislature	74,237,700	1.9	0.4	74,292,000	1.8	0.4	148,529,700	1.8	0.4
Other	268,042,300	6.7	1.5	351,036,800	8.4	2.0	619,079,100	7.5	1.8
TOTAL--STATE OPERATIONS	\$3,991,702,500	100.0%	23.6%	\$4,215,711,900	100.0%	23.8%	\$8,207,414,400	100.0%	23.7%
GRAND TOTAL	\$16,879,582,700		100.0%	\$17,742,161,400		100.0%	\$34,621,744,100		100.0%

TABLE 12**Ten Largest General Fund Programs for 2017-19**

	<u>2017-18</u>			<u>2018-19</u>			<u>Total</u>		
	<u>Amount</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>
Elementary and Secondary School Aids	\$5,575,234,100	33.0%	33.0%	\$5,847,345,500	33.0%	33.0%	\$11,422,579,600	33.0%	33.0%
Medical Assistance Benefits	2,882,581,300	17.1	50.1	3,035,063,000	17.1	50.1	5,917,644,300	17.1	50.1
Correctional Operations	1,090,406,800	6.5	56.6	1,092,570,300	6.2	56.3	2,182,977,100	6.3	56.4
UW System	1,063,420,300	6.3	62.9	1,080,175,300	6.1	62.4	2,143,595,600	6.2	62.6
School Levy/First Dollar Tax Credits	1,001,863,500	5.9	68.8	1,090,000,000	6.1	68.5	2,091,863,500	6.0	68.6
Shared Revenues	843,139,600	5.0	73.8	851,864,900	4.8	73.3	1,695,004,500	4.9	73.5
Technical College System Aids	516,743,300	3.0	76.8	516,743,300	2.9	76.2	1,033,486,600	3.0	76.5
Appropriation Obligation Bonds	356,753,600	2.1	78.9	413,223,100	2.3	78.5	769,976,700	2.2	78.7
Community and Juvenile Correctional Services	298,276,100	1.8	80.7	300,208,900	1.7	80.2	598,485,000	1.7	80.4
Private School Choice Programs	<u>268,977,900</u>	<u>1.6</u>	82.3	<u>304,655,200</u>	<u>1.7</u>	81.9	<u>573,633,100</u>	<u>1.7</u>	82.1
Subtotal	\$13,897,396,500	82.3%		\$14,531,849,500	81.9%		\$28,429,246,000	82.1%	
All Other Programs	<u>2,982,186,200</u>	<u>17.7</u>	100.0	<u>3,210,311,900</u>	<u>18.1</u>	100.0	<u>6,192,498,100</u>	<u>17.9</u>	100.0
GRAND TOTAL	\$16,879,582,700	100.0%		\$17,742,161,400	100.0%		\$34,621,744,100	100.0%	

TABLE 13**Summary of General Fund Full-Time Equivalent Positions by Agency**

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>	Act 59 <u>Change to Base</u>
Administration	63.92	62.72	61.72	61.72	61.72	- 2.20
Agriculture, Trade and Consumer Protection	207.60	197.80	199.40	199.40	199.40	- 8.20
Board on Aging and Long-Term Care	18.18	18.18	19.18	19.18	19.18	1.00
Children and Families	231.92	232.17	231.92	231.92	231.92	0.00
Circuit Courts	527.00	527.00	527.00	527.00	527.00	0.00
Corrections	9,564.77	9,559.42	9,588.67	9,588.67	9,588.67	23.90
Court of Appeals	75.50	75.50	75.50	75.50	75.50	0.00
District Attorneys	383.95	383.95	383.95	383.95	383.95	0.00
Educational Communications Board	26.94	26.94	26.94	26.94	26.94	0.00
Elections Commission	9.75	25.75	30.75	30.75	25.75	16.00
Employment Relations Commission	9.01	6.00	6.00	6.00	6.00	- 3.01
Ethics Commission	4.55	4.55	4.55	4.55	4.55	0.00
Governor	37.25	37.25	37.25	37.25	37.25	0.00
Health Services	2,536.63	2,578.81	2,561.21	2,561.21	2,561.21	24.58
Higher Educational Aids Board	10.00	10.00	10.00	10.00	10.00	0.00
Historical Society	93.65	96.15	97.15	97.15	97.15	3.50
Judicial Commission	2.00	0.00	2.00	2.00	2.00	0.00
Justice	394.18	394.18	394.18	394.18	394.18	0.00
Labor and Industry Review Commission	1.30	0.00	0.80	0.80	0.80	- 0.50
Legislature	758.17	758.17	758.17	758.17	758.17	0.00
Lieutenant Governor	4.00	5.00	5.00	5.00	5.00	1.00
Military Affairs	81.08	77.28	81.08	81.08	81.08	0.00
Natural Resources	230.02	223.52	223.52	223.52	223.52	- 6.50
Prosecutor Board	0.00	0.00	2.00	2.00	0.00	0.00
Public Defender	609.85	604.90	609.85	609.85	609.85	0.00

TABLE 13 (continued)**Summary of General Fund Full-Time Equivalent Positions by Agency**

	2016-17 <u>Base</u>	2018-19 <u>Governor</u>	2018-19 <u>Jt. Finance</u>	2018-19 <u>Legislature</u>	2018-19 <u>Act 59</u>	Act 59 <u>Change to Base</u>
Public Instruction	250.47	251.47	252.47	252.47	252.47	2.00
Revenue	968.53	953.33	953.08	953.08	953.08	- 15.45
Supreme Court	115.50	117.50	115.50	115.50	115.50	0.00
Tourism	30.00	29.00	29.00	29.00	29.00	- 1.00
Transportation	0.00	0.00	3.00	3.00	0.00	0.00
University of Wisconsin System	18,035.88	18,035.88	17,813.49	17,813.49	17,813.49	- 222.39
Wisconsin Technical College System	23.25	23.25	23.25	23.25	23.25	0.00
Workforce Development	<u>148.87</u>	<u>150.82</u>	<u>150.82</u>	<u>150.82</u>	<u>150.82</u>	<u>1.95</u>
TOTAL	35,453.72	35,466.49	35,278.40	35,278.40	35,268.40	- 185.32

OVERVIEW

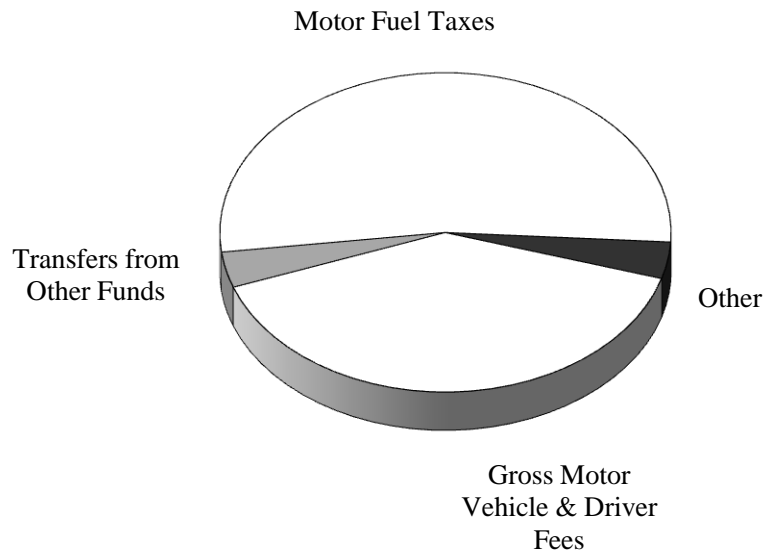
TRANSPORTATION FUND BUDGET

TABLE 14**2017-19 Transportation Fund Condition Statement**

	<u>2017-18</u>	<u>2018-19</u>
Unappropriated Balance, July 1	\$145,388,800	\$80,594,500
Revenues		
Motor Fuel Tax	\$1,046,054,800	\$1,046,558,600
Vehicle Registration Fees	713,714,500	720,052,700
Less Revenue Bond Debt Service	-224,919,000	-223,693,900
General Fund Transfer	40,194,700	41,597,100
Petroleum Inspection Fund Transfers	30,258,500	30,258,500
Driver's License Fees	39,722,400	39,747,300
Miscellaneous Motor Vehicle Fees	29,649,400	29,818,000
Aeronautical Fees and Taxes	8,024,800	8,036,400
Railroad Property Taxes	43,850,200	43,944,700
Miscellaneous Departmental Revenues	20,820,500	20,067,000
Investment Earnings	<u>1,000,000</u>	<u>1,000,000</u>
Total Annual Revenues	\$1,748,370,800	\$1,757,386,400
Total Available	\$1,893,759,600	\$1,837,980,900
Appropriations and Reserves		
DOT Appropriations	\$1,801,833,000	\$1,801,842,800
Other Agency Appropriations	25,986,400	26,048,000
Less Estimated Lapses	-3,500,000	-3,500,000
Less Required Lapses	-16,300,000	-13,700,000
Compensation and Other Reserves	<u>5,145,700</u>	<u>10,137,000</u>
Net Appropriations and Reserves	\$1,813,165,100	\$1,820,827,800
Unappropriated Balance, June 30	\$80,594,500	\$17,153,100

FIGURE 10

Estimated 2017-19 Transportation Fund Revenues



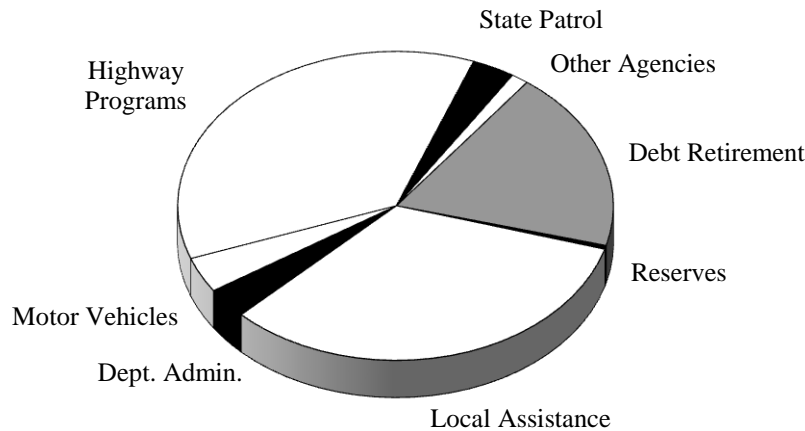
<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Motor Fuel Taxes	\$2,092,613,400	52.9%
Gross Motor Vehicle and Driver Fees*	1,572,704,300	39.8
Transfers from Other Funds	142,308,800	3.6
Railroad Taxes	87,794,900	2.2
Aeronautics Taxes and Fees	16,061,200	0.4
Miscellaneous Revenues	<u>42,887,500</u>	<u>1.1</u>
Total	\$3,954,370,100	100.0%

*The amount shown is the total motor vehicle fee revenue before deductions for the payment of revenue bond debt service.

Note: The 2017-19 opening balance in the transportation fund totaled \$145.4 million, so the total amount of revenues available in the 2017-19 biennium is estimated at \$4,099.8 million.

FIGURE 11

2017-19 Transportation Fund Appropriations By Category



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Highway Programs	\$1,497,537,200	36.3%
Local Assistance	1,360,633,200	33.0
Debt Retirement	778,580,200	18.9
Division of Motor Vehicles	152,306,900	3.7
Department Administration	132,329,100	3.2
Division of State Patrol	130,902,100	3.2
Other Agencies	52,034,400	1.3
Reserves	<u>15,282,700</u>	<u>0.4</u>
Total	\$4,119,605,800	100.0%

*Does not include transportation fund-supported bond proceeds, but does include debt service on revenue bonds, which is subtracted from vehicle registration revenues prior to deposit in the transportation fund, and debt service on transportation-fund supported, general obligation bonds, which is paid from sum-sufficient appropriations.

Note: Lapses to the transportation fund from the appropriations above are estimated to be \$37.0 million in 2017-19. Therefore, expenditures are estimated to be \$4,082.6 million.

OVERVIEW

LOTTERY FUND BUDGET

TABLE 15

2017-19 Lottery Fund Condition Statement *

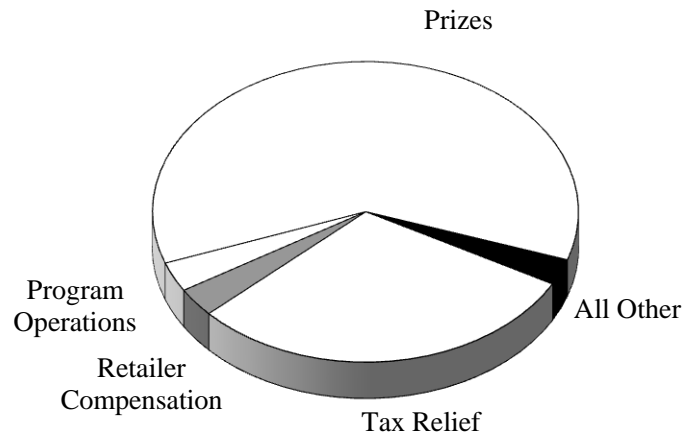
	<u>2017-18</u>	<u>2018-19</u>
Fiscal Year Opening Balance	\$6,677,500	\$12,195,100
Operating Revenues		
Ticket Sales	\$609,675,900	\$619,157,100
Retailer Fees and Miscellaneous	<u>83,200</u>	<u>154,900</u>
Gross Revenues	\$609,759,100	\$619,312,000
Expenditures		
Prizes	\$369,630,800	\$375,372,700
Retailer Compensation	42,765,800	43,427,400
Less Retailer Compensation (GPR)	-8,000,000	-40,000,000
Vendor Payments	15,708,600	15,952,900
General Program Operations	19,407,500	19,375,300
Appropriation to DOJ	389,500	389,500
Appropriation to DOR	267,900	272,700
Program Reserves	<u>264,100</u>	<u>475,800</u>
Total Expenditures	\$440,434,200	\$415,266,300
Net Proceeds	\$176,002,400	\$216,240,800
Interest Earnings	\$1,091,100	\$1,763,400
Gaming-Related Revenue	\$0	\$0
Total Available for Tax Relief**	\$177,093,500	\$218,004,200
Appropriations for Tax Relief		
Lottery and Gaming Credit	\$164,640,800	\$205,360,300
Late Lottery and Gaming Credit Applications	<u>257,600</u>	<u>257,600</u>
Total Appropriations for Tax Relief	\$164,898,400	\$205,617,900
Gross Closing Balance	\$12,195,100	\$12,386,300
Reserve (2% of Gross Revenues)	\$12,195,100	\$12,386,300
Net Closing Balance	\$0	\$0

*The condition statement above summarizes Act 59. Note that on October 16, 2017, the Joint Committee on Finance certified an opening balance of \$13,175,600, a sales estimate of \$605,703,500, and \$172,129,400 SEG in 2017-18 (paid in 2018) for the lottery and gaming credit.

**Opening balance, net proceeds, interest earnings, and gaming-related revenue.

FIGURE 12

2017-19 Lottery Fund Expenditures (Budgeted)



	<u>Amount</u>	<u>Percent of Total</u>
Operating Expenditures	(\$855,700,500)	(69.8%)
Prizes	745,003,500	60.8
General Program Operations	38,782,800	3.2
Retailer Compensation*	38,193,200	3.1
Vendor Payments	31,661,500	2.6
Appropriations to DOJ and DOR	1,319,600	0.1
Program Reserves and Miscellaneous	739,900	<0.1
Appropriations for Tax Relief		
Lottery Property Tax Credit	<u>370,516,300</u>	<u>30.2</u>
TOTAL	\$1,226,216,800	100.0%

*Total retailer compensation expense over the biennium is \$86,193,200. However, \$48,000,000 GPR was provided to offset the expenditure.