



# Comparative Summary of Provisions

2019 Act 9

2019-21 Wisconsin  
State Budget

Legislative Fiscal Bureau  
August, 2019



# **2019-21 WISCONSIN STATE BUDGET**

## **Comparative Summary of Provisions**

**Enacted as 2019 Act 9**

**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 2019-21 Wisconsin state biennial budget. The budget was signed by the Governor as 2019 Wisconsin Act 9 on July 3, 2019, and published on July 4, 2019. This document describes each of the provisions of Act 9, including all fiscal and policy modifications recommended by the Governor, Joint Committee on Finance, and Legislature.

The document is organized into six sections, the first of which contains a Table of Contents, History of the 2019-21 Budget, Brief Chronology of the 2019-21 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 2019-21 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 provisions of the Governor's budget recommendations that were removed by the Joint Committee on Finance from budget consideration pursuant to budget motion #5. That motion was adopted at the Finance Committee's May 9 executive session.

The fifth section lists the three reports required in 2019 Act 9. This is found on page 685.

The final section, beginning on page 687, lists the 2019-21 biennial budget issue papers prepared by the Legislative Fiscal Bureau.



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## HISTORY OF THE 2019-21 BIENNIAL BUDGET

This section provides a narrative history of the 2019-21 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 May 11, 2018, the Department of Administration (DOA) released Governor Scott Walker's major budget policies. Included in these directives were instructions that state agencies prepare their 2019-21 biennial budget requests based on 100 percent of their fiscal year 2018-19 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, Division of Milwaukee Child Protective Services, the Department of Workforce Development's Division of Vocational Rehabilitation, and housekeeping adjustments such as standard budget adjustments, fuel and utilities, and debt service.

Pursuant to s.16.423 of the statutes, all state agencies were required to submit a base budget review report with their 2019-21 budget request. The reports were required to include: (1) a description of each agency appropriation; (2) an accounting of all expenditures by quarter for the three previous fiscal years; (3) an analysis of whether the appropriation contributes to agency's mission and whether the objectives of the appropriation justify the expenditures; (4) the minimum funding needed to achieve the objectives (not to exceed the prior fiscal year's adjusted base) and an accounting of the current funding; and (5) a description of the agency mission or guiding principles.

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 2019-21 biennium; and (2) a reduction in the agency's state operations budget by 5% from the 2018-19 adjusted base in each year of the 2019-21 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 2019-21 biennial budget, agencies were asked to report actual outcome measures through fiscal years 2016-17 and 2017-18. Planned outcome measures were to be included for fiscal years 2018-19, 2019-20, and 2020-21.

Executive branch agencies were required to submit their formal budget requests to the Department of Administration and the Legislative Fiscal Bureau by September 17, 2018. The Division of Executive Budget and Finance (within DOA) began reviewing agency funding requests

as they were submitted. On November 20, 2018, DOA distributed a compilation of state agencies' 2019-21 biennial budget requests to Governor Walker, Governor-Elect Evers, and members of the Legislature. This report indicated that agencies were seeking total 2019-21 funding of \$81.59 billion (all funds), of which \$38.57 billion was requested from general purpose revenue. Also included in the summary was the statutorily-required estimate of tax revenues for fiscal year 2018-19 and the 2019-21 biennium, as developed by the Department of Revenue. For fiscal year 2018-19, state tax revenues were estimated at \$16.82 billion. Total general fund tax collections for the 2019-21 biennium were projected at \$35.27 billion.

Every January, the Legislative Fiscal Bureau prepares general fund revenue projections for the Legislature as it begins to consider the state's budget and other legislation. Based on updated tax collection data and economic forecasts, on January 30, 2019, the Bureau estimated that the state's general fund would realize a total of \$282.0 million less in tax collections for the period from 2018-19 through 2019-21 than was reflected in the administration's November 20 report. The Fiscal Bureau annual projections compared to the administration's estimates were \$142.1 million lower in 2018-19, \$45.2 million lower in 2019-20, and \$94.7 million lower in 2020-21. For the 2018-19 fiscal year, there was a \$69.0 million difference between the administration's general fund condition statement, which had a gross ending balance of \$622.5 million, and the Bureau's ending balance of \$691.5 million. The factors that caused the \$69.0 million difference were \$142.1 million less in tax collections from the November 20 projection, increased estimated departmental revenues of \$17.4 million, and a reduction of net appropriations of \$193.7 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 29 for 2019). However, under 2019 Senate Joint Resolution 3, adopted by the Senate on January 22, 2019, and concurred in by the Assembly on the same day, the deadline for the submission of Governor Evers' budget was extended to February 28, 2019.

On February 28, 2019, 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 2019-21 executive budget in identical form as 2019 Assembly Bill 56 and 2019 Senate Bill 59. As required by statute, the bills were referred to the JFC. In addition, the bills were also referred to the Joint Survey Committee on Tax Exemptions.

The Joint Committee on Finance held agency informational briefings on the biennial budget on April 3 and 4. During these briefings, agency representatives testified before the Committee on the executive budget recommendations affecting their respective agencies. The agencies that appeared before the Committee were the Departments of Public Instruction, Transportation, Health Services, Workforce Development, Corrections, and Natural Resources.

The Joint Committee on Finance held four public hearings on the biennial budget. Public hearings were held in Janesville on April 5, Oak Creek on April 10, River Falls on April 15, and Green Bay on April 24.

On April 29, 2019, the Legislative Fiscal Bureau sent a memorandum to Senator Darling and Representative Nygren, the Co-Chairs of the Joint Committee on Finance, identifying 71 non-fiscal policy items contained in the Governor's budget.

On May 1, the Finance Committee's Co-Chairs distributed a memorandum to the Committee's members, which outlined the procedures that the Committee would follow during its deliberations on the 2019-21 budget. In that memorandum, the Co-Chairs indicated that the first executive session on the budget would be held on May 9. In addition, the Co-Chairs indicated that the first item before the Committee on May 9 would be a motion to delete 131 provisions of the Governor's recommendations from further budget consideration. The 131 items included the 71 provisions of the Fiscal Bureau's April 29 memorandum and 60 other items contained in the Governor's bill. Those 131 items were incorporated into budget motion #5.

Finally, the Co-Chairs May 1 memorandum indicated that the Committee would use, as its beginning point, the base budget, less the items of motion #5. Thus, it would take a majority vote of the Committee to include any items in the Committee's version of the 2019-21 budget.

On May 15, 2019, 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 30 should be revised by \$592 million in 2018-19, \$68 million in 2019-20, and \$93 million in 2020-21. Due, in large part because of the additional \$592 million in 2018-19, the Bureau projected that \$291.1 million in that year would be transferred from the general fund to the budget stabilization fund.

The Joint Committee on Finance held a total of nine executive sessions over 10 days on the biennial budget bill. The first executive session was held on May 9, and the last was held on June 11. (A portion of the June 11 meeting was recessed to June 12.) At the Committee's final executive session, the Committee adopted a substitute amendment incorporating all of its previous actions modifying the biennial budget. The vote to recommend Assembly Bill 56/Senate Bill 59 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:

- May 1, 2019 -- Earmark Transparency Report on AB 56/SB 59: Total of 18 earmarks.
- June 13, 2019 -- Earmark Transparency Report on the JFC substitute amendment: Total of 18 earmarks--eight that were included in AB 56/SB 59 (Governor) and an additional 10 added by JFC.
- June 25, 2019 -- Earmark Transparency Report on ASA 1 to AB 56, as amended by the Assembly: Total of 19 earmarks--one additional earmark was added by the Assembly.
- June 26, 2019 -- Earmark Transparency Report on Engrossed AB 56: Total of 19 earmarks--no additional earmarks added by the Senate.

On June 19, 2019, the Joint Survey Committee on Tax Exemptions submitted its report on provisions included in Assembly 56/Senate Bill 59. The Committee's report addressed provisions in the bill, as introduced, that would affect existing statutes or create new statutes relating to the exemption of property or persons from state or local taxes. The provisions included: (a) exclusion for nonfarm capital gains; (b) Internal Revenue Code (IRC) update; (c) private school tuition deduction; (d) deduction for business expenses for moving out-of-state; (e) sales tax exemption for clay pigeons and game birds; (f) sales tax exemption for farm-raised deer; (g) sales tax on medical marijuana; (h) real estate transfer fee exemptions for transfers between related entities; (i) medical care insurance deduction for self-employed persons; (j) first-time home buyer savings accounts; (k) exclusion for interest in certain WHEFA bonds and notes; and (L) net operating loss carrybacks. The tax exemption provisions in the bill were determined by the Committee to be 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 2019-21 state budget on June 25, 2019. During the Assembly deliberations, six amendments to ASA 1 to Assembly Bill 56 were offered. One amendment was adopted—Assembly Amendment 1 (as amended by Assembly Amendments 1 and 2). On June 25, 2019, Assembly Substitute Amendment 1, as amended, was adopted and the bill, as amended, was passed on a vote of 63-35. The bill was immediately messaged to the Senate.

The Senate debated the 2019-21 state budget on June 26, 2019. A total of 16 amendments to Assembly Bill 56, as passed by the Assembly, were offered. No amendments were adopted. The Senate concurred with the Assembly by a vote of 17-16 on June 26, 2019.

The bill was enrolled on June 27, 2019, and presented to the Governor on June 28, 2019. Governor Evers approved Enrolled Assembly Bill 56, in part, on July 3, 2019, and had it deposited to the Office of the Secretary of State on July 3, as 2019 Wisconsin Act 9. The Governor indicated in his message to the Legislature that he had exercised his authority to make 78 partial vetoes to the bill, as passed by the Legislature. 2019 Wisconsin Act 9 was published on July 4, 2019, and except as otherwise specifically provided, became effective the following day.



# BRIEF CHRONOLOGY OF THE 2019-21 BUDGET

## Governor/Administration

- May 11, 2018 Department of Administration issued major budget policies.
- September 17 Agency deadline for submission of budget requests.
- November 20 Executive Budget Office submitted a compilation of agency budget requests and Department of Revenue estimate of tax revenues.
- February 28, 2019 Governor Evers delivered budget message and recommendations to the Legislature.

## Joint Committee on Finance

- January 30 Legislative Fiscal Bureau released general fund expenditure and revenue projections.
- February 28 Introduced the executive budget as 2019 Assembly Bill 56/Senate Bill 59.
- April 3-4 Budget bill briefings by agency officials.
- April 5-24 Public hearings (Janesville, Oak Creek, River Falls, Green Bay).
- May 9-June 11 Executive sessions.
- May 15 Legislative Fiscal Bureau released revised general fund tax collection estimates.
- June 11 Adopted Assembly Substitute Amendment 1 (ASA 1) to AB 56 and Senate Substitute Amendment 1 (SSA 1) to SB 59 and recommended the bills for passage, as amended, on a 12-4 vote.

## Legislature

- June 25 Assembly adopted Assembly Substitute Amendment 1, as amended by Assembly Amendment 1, to AB 56 and passed the bill, as amended, on a vote of 63-35.
- June 26 Senate concurred with the Assembly's action on the budget bill on a vote of 17-16.

## Enactment

- June 28 Enrolled AB 56 presented to Governor.
- July 3 Governor approved bill, with 78 partial vetoes, as 2019 Wisconsin Act 9.
- July 4 Act 9 published.
- July 5 Act 9 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**

2017 Wisconsin Act 59	The 2017-19 biennial budget act.
2019 Wisconsin Act 9	The 2019-21 biennial budget act.
AB 56/SB 59	Assembly Bill 56/Senate Bill 59, identical bills which incorporate the Governor's 2019-21 budget recommendations.
ASA 1 to AB 56	Assembly Substitute Amendment 1 to Assembly Bill 56, the 2019-21 budget recommendations of the Joint Committee on Finance.
SSA 1 to SB 59	Senate Substitute Amendment 1 to Senate Bill 59, the 2019-21 budget recommendations of the Joint Committee on Finance.
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.
2018-19 Adjusted Base	The total 2018-19 authorized funding level for an agency or program. The adjusted base equals 2018-19 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2019-21.
2018-19 Base Year Doubled	The 2018-19 base multiplied by two. This produces the biennial base level against which 2019-21 budget levels may be compared.

## USER'S GUIDE

The following explanation of entries is keyed to the accompany sample entry (page 11).

- 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 2018-19 base represents authorized appropriation and position levels for 2018-19. 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 2019 Wisconsin Act 9 (includes the impact of any gubernatorial vetoes).
- ⑤ These columns indicate the change of the budget level contained in 2019 Wisconsin Act 9 to the 2018-19 base year doubled. For positions, the increase or decrease is based on the 2020-21 authorized level compared to the 2018-19 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. A complete listing of all Fiscal Bureau issue papers begins on page 687 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 B-19) of the veto from the Governor's veto message (July 3, 2019).
- ⑩ Bill sections relating to the budget change item. "Act 9 Sections" lists the sections which remain in the act. "Act 9 Vetoes Sections" lists those sections which were partially or entirely vetoed.

# HIGHER EDUCATIONAL AIDS BOARD (1)

<b>Budget Summary</b>							
(2)	(3)	(4)	(4)	(4)	(4)	(5)	
Fund	2018-19 Base Year Doubled	2019-21 Governor	2019-21 Jt. Finance	2019-21 Legislature	2019-21 Act 9	Act 9 Change Over Base Year Doubled	Amount Percent
GPR	\$286,936,400	\$298,783,500	\$281,903,200	\$281,903,200	\$281,553,200	-\$5,383,200	- 1.9%
FED	300,000	300,000	300,000	300,000	300,000	0	0.0
PR	<u>3,334,800</u>	<u>3,408,300</u>	<u>3,334,800</u>	<u>3,334,800</u>	<u>3,334,800</u>	0	0.0
<b>TOTAL</b>	<b>\$290,571,200</b>	<b>\$302,491,800</b>	<b>\$285,538,000</b>	<b>\$285,538,000</b>	<b>\$285,188,000</b>	<b>-\$5,383,200</b>	<b>- 1.9%</b>

<b>FTE Position Summary</b>						
(2)	(3)	(4)	(4)	(4)	(4)	(5)
Fund	2018-19 Base	2020-21 Governor	2020-21 Jt. Finance	2020-21 Legislature	2020-21 Act 9	Act 9 Change Over 2018-19 Base
GPR	10.00	10.00	10.00	10.00	10.00	0.00

## Budget Change Items

### 1. STANDARD BUDGET ADJUSTMENTS (6)

(7)	GPR	\$78,800
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(8) **Governor/Legislature:** Modify the base budget by \$49,200 annually for full funding of continuing position salaries and fringe benefits and -\$10,800 in 2019-20 and -\$8,800 in 2020-21 for lease and directed moves costs.

### 2. RURAL DENTISTRY SCHOLARSHIPS (6)

(7)	Jt. Finance/Leg. (Chg. to Base)	Veto (Chg. to Leg.)	Net Change
GPR	\$1,150,000	- \$350,000	\$800,000

(8) **Joint Finance/Legislature:** Provide \$800,000 in 2020-21 in a new annual appropriation for scholarships under a rural dentistry scholarship program as well as \$350,000 in 2020-21 in a new biennial appropriation under HEAB to cover a portion of the costs of the Marquette University School of Dentistry (MUSD) in administering and implementing the program.

(9) **Veto by Governor [B-19]:** Delete all references to dentistry and dental as well as to MUSD and delete the appropriation with \$350,000 GPR in 2020-21 to cover a portion of the costs of MUSD in administering and implementing the program.

[Act 9 Sections: 135g and 392m]

(10)

[Act 9 Vetoed Sections: 126 (as it relates to s. 20.235(1)(dg)&(dr)), 135g, 135r, and 392m]



## **OVERVIEW**

### **ALL FUNDS BUDGET AND POSITION SUMMARIES**



**TABLE 1****Summary of 2019-21 Appropriations and Authorizations**

<u>Fund Source</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Total</u>	<u>Percent of Total</u>
<b>General Purpose Revenue</b>	<b>\$18,400,308,600</b>	<b>\$19,296,363,400</b>	<b>\$37,696,672,000</b>	<b>45.1%</b>
Appropriations	18,386,956,800	19,201,818,000	37,588,774,800	
Compensation Reserves	13,351,800	94,545,400	107,897,200	
<b>Federal Revenue</b>	<b>11,414,533,600</b>	<b>11,772,481,100</b>	<b>23,187,014,700</b>	<b>27.8</b>
Appropriations	11,410,456,500	11,740,564,500	23,151,021,000	
Compensation Reserves	4,077,100	31,916,600	35,993,700	
<b>Program Revenue</b>	<b>6,318,492,100</b>	<b>6,434,616,000</b>	<b>12,753,108,100</b>	<b>15.3</b>
Appropriations	6,310,642,000	6,367,571,900	12,678,213,900	
Compensation Reserves	7,850,100	67,044,100	74,894,200	
<b>Segregated Revenue</b>	<b>3,975,650,000</b>	<b>3,976,063,400</b>	<b>7,951,713,400</b>	<b>9.5</b>
Appropriations	3,972,434,400	3,958,071,400	7,930,505,800	
Compensation Reserves	<u>3,215,600</u>	<u>17,992,000</u>	<u>21,207,600</u>	
<b>Subtotal</b>	<b>\$40,108,984,300</b>	<b>\$41,479,523,900</b>	<b>\$81,588,508,200</b>	<b>97.7%</b>
Appropriations	40,080,489,700	41,268,025,800	81,348,515,500	
Compensation Reserves	28,494,600	211,498,100	239,992,700	
<b>Bond Revenue</b>			<b>1,915,879,795</b>	<b>2.3</b>
General Obligation Bonding			1,773,625,195	
Revenue Bonding			<u>142,254,600</u>	
<b>TOTAL</b>			<b>\$83,504,387,995</b>	<b>100.0%</b>



## TABLE 2

### 2019-21 Comparative Summary of Appropriations and Authorizations

<u>Fund Source</u>	<u>Governor</u>	<u>Jt. Finance</u>	<u>Legislature</u>	<u>Act 9</u>
General Purpose Revenue	\$38,393,858,000	\$37,697,915,500	\$37,711,168,800	\$37,696,672,000
Federal Revenue	24,638,505,000	23,273,889,800	23,273,889,800	23,187,014,700
Program Revenue	12,742,507,500	12,753,108,100	12,753,108,100	12,753,108,100
Segregated Revenue	<u>7,981,872,600</u>	<u>7,941,213,400</u>	<u>7,952,513,400</u>	<u>7,951,713,400</u>
Subtotal	\$83,756,743,100	\$81,666,126,800	\$81,690,680,100	\$81,588,508,200
Bonding				
General Obligation Revenue	\$2,297,411,395	\$1,772,358,195	\$1,772,358,195	\$1,773,625,195
	<u>142,254,600</u>	<u>142,254,600</u>	<u>142,254,600</u>	<u>142,254,600</u>
Subtotal	\$2,439,665,995	\$1,914,612,795	\$1,914,612,795	\$1,915,879,795
TOTAL	\$86,196,406,095	\$83,580,739,595	\$83,605,292,895	\$83,504,387,995

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

<u>Agency</u>	2018-19 Adjusted <u>Base Doubled</u>	2019-21 <u>Governor</u>	2019-21 <u>Jt. Finance</u>	2019-21 <u>Legislature</u>	2019-21 <u>Act 9</u>	2019-21 Act 9 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Administration	\$1,188,181,000	\$1,211,758,600	\$1,201,638,300	\$1,201,638,300	\$1,201,638,300	\$13,457,300	1.1%
Agriculture, Trade and Consumer Protection	197,335,400	215,228,900	210,375,600	210,375,600	210,375,600	13,040,200	6.6
Appropriation Obligation Bonds	826,446,200	791,823,600	791,823,600	791,823,600	791,823,600	- 34,622,600	- 4.2
Board for People with Developmental Disabilities	3,127,600	3,194,400	3,194,400	3,194,400	3,194,400	66,800	2.1
Board of Commissioners of Public Lands	3,425,800	3,552,500	3,552,500	3,552,500	3,552,500	126,700	3.7
Board on Aging and Long-Term Care	6,882,400	7,338,800	7,193,600	7,193,600	7,193,600	311,200	4.5
Building Commission	93,160,600	70,810,600	70,586,400	70,586,400	70,586,400	- 22,574,200	- 24.2
Child Abuse and Neglect Prevention Board	6,355,600	6,444,000	6,444,000	6,444,000	6,444,000	88,400	1.4
Children and Families	2,617,532,800	2,830,650,900	2,758,020,900	2,758,020,900	2,758,020,900	140,488,100	5.4
Circuit Courts	212,951,200	205,442,400	209,042,400	209,042,400	209,042,400	- 3,908,800	- 1.8
Compensation Reserves	---	266,241,300	239,992,700	239,992,700	239,992,700	239,992,700	N.A.
Corrections	2,552,461,400	2,713,475,800	2,680,324,400	2,680,324,400	2,680,324,400	127,863,000	5.0
Court of Appeals	23,558,600	22,682,400	22,682,400	22,682,400	22,682,400	- 876,200	- 3.7
District Attorneys	96,028,000	101,103,100	100,968,800	108,038,700	108,038,700	12,010,700	12.5
Educational Communications Board	39,078,400	42,497,800	42,497,800	42,497,800	42,497,800	3,419,400	8.8
Elections Commission	10,687,000	11,294,700	11,257,300	11,257,300	11,257,300	570,300	5.3
Employee Trust Funds	95,939,400	96,828,800	96,828,800	96,828,800	96,828,800	889,400	0.9
Employment Relations Commission	2,330,800	2,080,000	2,080,000	2,080,000	2,080,000	- 250,800	- 10.8
Environmental Improvement Fund	46,964,800	40,190,400	40,190,400	40,190,400	40,190,400	- 6,774,400	- 14.4
Ethics Commission	2,689,200	2,850,400	2,850,400	2,850,400	2,850,400	161,200	6.0
Financial Institutions	38,654,400	39,762,500	39,712,500	39,712,500	39,712,500	1,058,100	2.7
Fox River Navigational System Authority	250,800	250,800	250,800	250,800	250,800	0	0.0
Governor	7,628,400	8,054,400	8,054,400	8,054,400	8,054,400	426,000	5.6
Health Services	24,565,212,600	27,203,261,000	26,215,086,400	26,215,086,400	26,095,598,800	1,530,386,200	6.2
Higher Educational Aids Board	290,571,200	302,491,800	285,538,000	285,538,000	285,188,000	- 5,383,200	- 1.9
Historical Society	59,116,000	62,655,100	62,283,800	62,283,800	62,283,800	3,167,800	5.4
Insurance	224,073,800	363,341,900	361,907,100	361,907,100	361,907,100	137,833,300	61.5
Investment Board	124,889,400	124,889,400	124,889,400	124,889,400	124,889,400	0	0.0
Judicial Commission	620,000	632,200	632,200	632,200	632,200	12,200	2.0
Justice	276,584,000	294,863,300	288,872,600	288,872,600	288,872,600	12,288,600	4.4

<u>Agency</u>	2018-19 Adjusted <u>Base Doubled</u>	2019-21 <u>Governor</u>	2019-21 <u>Jt. Finance</u>	2019-21 <u>Legislature</u>	2019-21 <u>Act 9</u>	2019-21 Act 9 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Kickapoo Reserve Management Board	\$1,954,400	\$2,032,900	\$1,926,800	\$1,926,800	\$1,926,800	- \$27,600	- 1.4%
Labor and Industry Review Commission	6,347,200	5,353,100	5,353,100	5,353,100	5,353,100	- 994,100	- 15.7
Legislature	159,371,600	158,734,500	158,724,500	158,724,500	158,724,500	- 647,100	- 0.4
Lieutenant Governor	788,800	975,900	847,800	847,800	847,800	59,000	7.5
Lower Wisconsin State Riverway Board	459,400	494,600	494,600	494,600	494,600	35,200	7.7
Medical College of Wisconsin	20,468,200	24,368,200	22,881,200	22,881,200	22,881,200	2,413,000	11.8
Military Affairs	237,037,600	230,889,400	249,667,500	255,967,500	255,967,500	18,929,900	8.0
Miscellaneous Appropriations	345,206,800	373,072,200	380,695,100	380,695,100	380,695,100	35,488,300	10.3
Natural Resources	1,101,837,400	1,125,120,400	1,123,579,400	1,123,579,400	1,123,579,400	21,742,000	2.0
Program Supplements	21,682,000	21,682,000	125,490,300	125,490,300	87,266,200	65,584,200	302.5
Public Defender	177,263,000	208,688,800	208,614,700	208,614,700	208,614,700	31,351,700	17.7
Public Instruction	14,551,516,000	16,156,645,400	15,216,845,000	15,216,845,000	15,287,734,800	736,218,800	5.1
Public Service Commission	58,530,600	131,406,800	103,260,000	103,260,000	103,260,000	44,729,400	76.4
Revenue	432,381,200	448,244,800	445,939,000	445,939,000	445,939,000	13,557,800	3.1
Safety and Professional Services	110,512,400	117,416,700	118,552,400	118,552,400	118,552,400	8,040,000	7.3
Secretary of State	543,800	670,700	553,000	553,000	553,000	9,200	1.7
Shared Revenue and Tax Relief	5,641,391,200	5,978,973,300	5,961,138,800	5,967,322,200	5,967,322,200	325,931,000	5.8
State Fair Park Board	46,801,600	49,110,400	49,096,000	49,096,000	49,096,000	2,294,400	4.9
State Treasurer	233,400	895,500	233,400	233,400	233,400	0	0.0
Supreme Court	65,366,400	64,889,200	64,889,200	64,889,200	64,889,200	- 477,200	- 0.7
Tourism	34,221,800	41,784,300	34,729,200	34,729,200	34,729,200	507,400	1.5
Transportation	6,089,412,600	6,627,119,400	6,642,841,500	6,647,841,500	6,632,841,500	543,428,900	8.9
University of Wisconsin System	12,423,140,000	12,757,873,400	12,643,353,400	12,643,353,400	12,643,353,400	220,213,400	1.8
Veterans Affairs	279,191,000	278,178,900	278,178,900	278,178,900	278,178,900	- 1,012,100	- 0.4
Wisconsin Economic Development Corporation	83,101,400	83,101,400	83,101,400	83,101,400	83,101,400	0	0.0
Wisconsin Technical College System	1,114,195,800	1,132,790,000	1,139,790,000	1,139,790,000	1,139,790,000	25,594,200	2.3
Workforce Development	<u>711,073,400</u>	<u>690,539,100</u>	<u>716,578,700</u>	<u>716,578,700</u>	<u>716,578,700</u>	<u>5,505,300</u>	0.8
<b>Total</b>	<b>\$77,326,765,800</b>	<b>\$83,756,743,100</b>	<b>\$81,666,126,800</b>	<b>\$81,690,680,100</b>	<b>\$81,588,508,200</b>	<b>\$4,261,742,400</b>	<b>5.5%</b>

**TABLE 4**

**Appropriations Comparisons**

**All Funds Comparison**

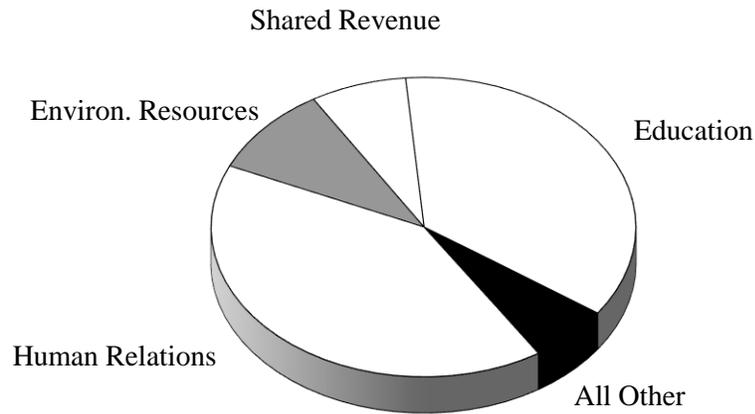
	2019-21 <u>Governor</u>	2019-21 <u>Jt. Finance</u>	2019-21 <u>Legislature</u>	2019-21 <u>Act 9</u>
	\$83,756,743,100	\$81,666,126,800	\$81,690,680,100	\$81,588,508,200
Change to:				
Base	\$6,429,977,300	\$4,339,361,000	\$4,363,914,300	\$4,261,742,400
Governor		-2,090,616,300	-2,066,063,000	-2,168,234,900
Jt. Finance			24,553,300	-77,618,600
Legislature				-102,171,900

**General Fund Comparison**

	2019-21 <u>Governor</u>	2019-21 <u>Jt. Finance</u>	2019-21 <u>Legislature</u>	2019-21 <u>Act 9</u>
	\$38,393,858,000	\$37,697,915,500	\$37,711,168,800	\$37,696,672,000
Change to:				
Base	\$2,826,683,600	\$2,130,741,100	\$2,143,994,400	\$2,129,497,600
Governor		-695,942,500	-682,689,200	-697,186,000
Jt. Finance			13,253,300	-1,243,500
Legislature				-14,496,800

**FIGURE 1**

**2019-21 All Funds Appropriations  
By Functional Area**

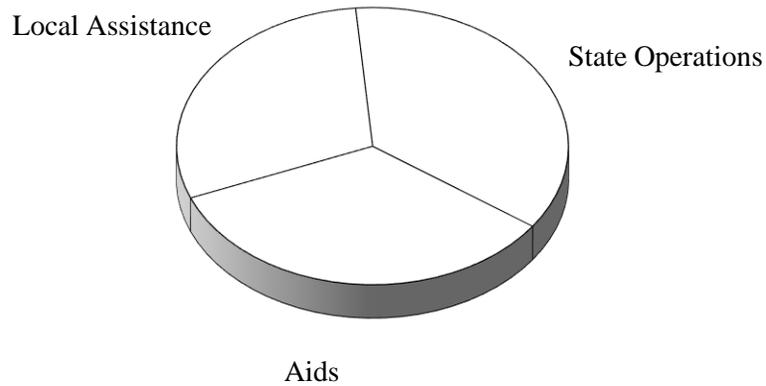


<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Education	\$29,483,729,000	36.1%
Human Relations and Resources	33,205,845,600	40.7
Environmental Resources	7,834,012,700	9.6
Shared Revenue and Tax Relief	5,967,322,200	7.3
All Other		
General Executive	2,897,082,600	3.6
Commerce	966,005,000	1.2
General Appropriations	538,547,700	0.7
Judicial	297,246,200	0.3
Compensation Reserves	239,992,700	0.3
Legislature	<u>158,724,500</u>	<u>0.2</u>
<b>TOTAL</b>	<b>\$81,588,508,200</b>	<b>100.0%</b>



## FIGURE 2

### 2019-21 All Funds Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
State Operations	(\$29,503,014,800)	(36.2%)
UW System	12,643,353,400	15.5
Corrections	2,680,324,400	3.3
Other Programs	13,939,344,300	17.1
Compensation Reserves	239,992,700	0.3
Aids to Individuals and Organizations	27,853,397,700	34.1
Local Assistance	<u>24,232,095,700</u>	<u>29.7</u>
<b>TOTAL</b>	<b>\$81,588,508,200</b>	<b>100.0%</b>



	2018-19 <u>Base</u>	2020-21 <u>Governor</u>	2020-21 <u>Jt. Finance</u>	2020-21 <u>Legislature</u>	2020-21 <u>Act 9</u>	Act 9 <u>Change to Base</u>
Judicial Council	0.00	0.00	0.00	0.00	0.00	0.00
Justice	722.14	716.34	708.14	708.14	708.14	- 14.00
Kickapoo Reserve Management Board	4.00	5.00	4.00	4.00	4.00	0.00
Labor and Industry Review Commission	18.70	18.70	18.70	18.70	18.70	0.00
Legislature	777.97	777.97	777.97	777.97	777.97	0.00
Lieutenant Governor	5.00	6.00	5.00	5.00	5.00	0.00
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	2.00	2.00	0.00
Military Affairs	523.30	514.10	521.10	521.10	521.10	- 2.20
Natural Resources	2,515.60	2,529.60	2,521.60	2,521.60	2,521.60	6.00
Public Defender	614.85	614.85	614.85	614.85	614.85	0.00
Public Instruction	649.00	646.00	641.00	641.00	641.00	- 8.00
Public Service Commission	153.25	149.25	153.25	153.25	153.25	0.00
Revenue	1,182.03	1,218.03	1,182.03	1,182.03	1,182.03	0.00
Safety and Professional Services	236.14	256.14	237.14	237.14	237.14	1.00
Secretary of State	2.00	3.00	2.00	2.00	2.00	0.00
State Fair Park Board	47.00	50.00	47.00	47.00	47.00	0.00
State Treasurer	1.00	4.00	1.00	1.00	1.00	0.00
Supreme Court	221.75	221.75	221.75	221.75	221.75	0.00
Tourism	34.00	37.00	34.00	34.00	34.00	0.00
Transportation	3,244.11	3,251.11	3,244.11	3,244.11	3,244.11	0.00
University of Wisconsin System	36,052.32	36,293.16	36,273.16	36,273.16	36,273.16	220.84
Veterans Affairs	1,261.70	1,269.36	1,269.36	1,269.36	1,269.36	7.66
Wisconsin Technical College System	56.00	55.00	55.00	55.00	55.00	- 1.00
Workforce Development	<u>1,609.05</u>	<u>1,642.55</u>	<u>1,606.05</u>	<u>1,606.05</u>	<u>1,606.05</u>	<u>- 3.00</u>
Total	71,289.55	71,990.57	71,773.19	71,808.14	71,808.14	518.59

Note: Compared to the August, 2019, printed version of this document, this Table has been modified due to a change in Item #10 under the Department of Justice (Page 361).

**TABLE 6****Full-Time Equivalent Positions Summary by Funding Source**

	2018-19 <u>Base</u>	2020-21 <u>Governor</u>	2020-21 <u>Jt. Finance</u>	2020-21 <u>Legislature</u>	2020-21 <u>Act 9</u>	Act 9 Change to Base
GPR	35,279.15	35,669.96	35,523.17	35,558.12	35,558.12	278.97
FED	10,670.25	10,613.04	10,613.82	10,613.82	10,613.82	-56.43
PR	20,477.27	20,789.94	20,740.57	20,740.57	20,740.57	263.30
SEG	<u>4,862.88</u>	<u>4,917.63</u>	<u>4,895.63</u>	<u>4,895.63</u>	<u>4,895.63</u>	<u>32.75</u>
TOTAL	71,289.55	71,990.57	71,773.19	71,808.14	71,808.14	518.59

**All Funds Comparison**

	2018-19 <u>Base</u>	2020-21 <u>Governor</u>	2020-21 <u>Jt. Finance</u>	2020-21 <u>Legislature</u>	2020-21 <u>Act 9</u>
Authorized Positions	71,289.55	71,990.57	71,773.19	71,808.14	71,808.14
Change to Base		701.02	483.64	518.59	518.59
Change to Governor			-217.38	-182.43	-182.43
Change to Jt. Finance				34.95	34.95
Change to Legislature					0.00

**General Fund Comparison**

	2018-19 <u>Base</u>	2020-21 <u>Governor</u>	2020-21 <u>Jt. Finance</u>	2020-21 <u>Legislature</u>	2020-21 <u>Act 9</u>
Authorized Positions	35,279.15	35,669.96	35,523.17	35,558.12	35,558.12
Change to Base		390.81	244.02	278.97	278.97
Change to Governor			-146.79	-111.84	-111.84
Change to Jt. Finance				34.95	34.95
Change to Legislature					0.00

Note: Compared to the August, 2019, printed version of this document, this Table has been modified due to a change in Item #10 under the Department of Justice (Page 361).

## **OVERVIEW**

### **GENERAL FUND BUDGET AND POSITION SUMMARIES**



## TABLE 7

### 2019-21 General Fund Condition Statement

	<u>2019-20</u>	<u>2020-21</u>
<b>Revenues</b>		
Opening Balance, July 1	\$947,672,600	\$792,268,700
Taxes*	17,303,638,500	17,654,788,000
Departmental Revenues		
Tribal Gaming Revenues	23,837,700	24,879,000
Other	<u>540,498,000</u>	<u>530,851,800</u>
Total Available	\$18,815,646,800	\$19,002,787,500
 <b>Appropriations, Transfers, and Reserves</b>		
Gross Appropriations	\$18,386,956,800	\$19,201,818,000
Transfers to Transportation Fund	43,301,100	44,095,000
Compensation Reserves	13,351,800	94,545,400
Less Lapses	<u>-420,231,600</u>	<u>-451,868,700</u>
Net Appropriations	\$18,023,378,100	\$18,888,589,700
 <b>Balances</b>		
Gross Balance	\$792,268,700	\$114,197,800
Less Required Statutory Balance	<u>-80,000,000</u>	<u>-85,000,000</u>
Net Balance, June 30	\$712,268,700	\$29,197,800

\*Includes the fiscal effects of 2019 Acts 7 (AB 10) and 10 (AB 251).

## TABLE 8

### Estimated 2019-21 General Fund Taxes

<u>Tax Source</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-21</u>	<u>Percent of Total</u>
Individual Income*	\$8,923,100,000	\$9,142,030,000	\$18,065,130,000	51.7%
Sales and Use*	5,877,300,000	5,960,500,000	11,837,800,000	33.9
Corporate Income/Franchise*	1,165,500,000	1,205,440,000	2,370,940,000	6.8
Public Utility	366,000,000	364,000,000	730,000,000	2.1
Excise				
Cigarette	515,000,000	507,000,000	1,022,000,000	2.9
Tobacco Products	90,000,000	94,000,000	184,000,000	0.5
Vapor Products	2,300,000	3,200,000	5,500,000	<0.1
Liquor and Wine	55,000,000	56,000,000	111,000,000	0.3
Beer	8,900,000	8,900,000	17,800,000	<0.1
Insurance Company	203,000,000	211,000,000	414,000,000	1.2
Miscellaneous	<u>97,538,500</u>	<u>102,718,000</u>	<u>200,256,500</u>	<u>0.6</u>
<b>TOTAL*</b>	<b>\$17,303,638,500</b>	<b>\$17,654,788,000</b>	<b>\$34,958,426,500</b>	<b>100.0%</b>

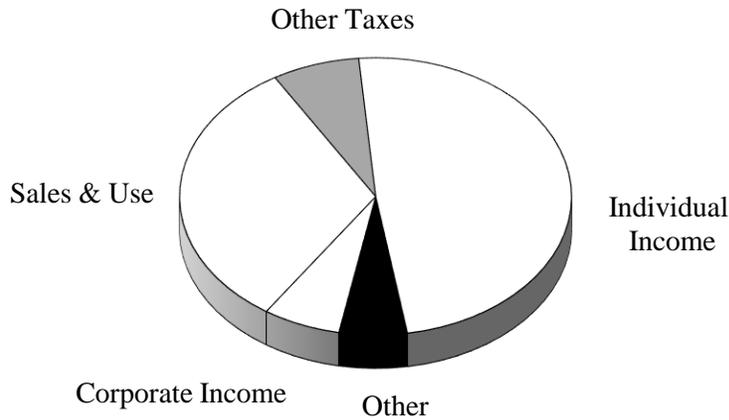
\*Includes the following estimated fiscal effects of Acts 7 and 10: (a) reduced individual income tax revenue of \$119.3 million in 2020-21; (b) increased sales and use tax revenue of \$32.3 million in 2019-20 and \$65.5 million in 2020-21; and (c) increased corporate income/franchise tax revenue of \$500,000 in 2019-20 and 2020-21.

**TABLE 9****Estimated 2019-21 Departmental Revenues**

	<u>2019-20</u>	<u>2020-21</u>	<u>2019-21</u>
Administration	\$7,140,800	\$6,306,700	\$13,447,500
Appropriation Obligation Bonds	138,127,400	175,079,500	313,206,900
Agriculture, Trade and Consumer Protection	61,700	61,700	123,400
Children and Families	14,000	14,000	28,000
Circuit Courts	37,409,800	37,371,300	74,781,100
Corrections	3,000,000	3,000,000	6,000,000
Court of Appeals	130,400	121,900	252,300
Educational Communications Board	600	600	1,200
Financial Institutions	84,050,000	86,100,000	170,150,000
Governor	30,000	30,000	60,000
Health Services	47,108,100	47,118,100	94,226,200
Higher Educational Aids Board	166,900	166,900	333,800
Insurance Commissioner	21,905,000	21,905,000	43,810,000
Interest Earnings	12,000,000	5,000,000	17,000,000
Military Affairs	24,900	24,900	49,800
Miscellaneous Appropriations	7,566,300	7,548,400	15,114,700
Natural Resources	5,515,000	5,347,100	10,862,100
Public Defender	6,300	6,300	12,600
Public Instruction	391,800	391,800	783,600
Public Service Commission	1,620,900	1,629,800	3,250,700
Revenue	32,379,800	32,571,800	64,951,600
Safety and Professional Services	2,020,000	1,600,000	3,620,000
Secretary of State	137,800	137,900	275,700
Shared Revenue and Tax Relief	9,376,700	9,376,700	18,753,400
Supreme Court	37,300	36,100	73,400
Tobacco Settlement Revenues	87,376,600	72,020,400	159,397,000
Tourism	200	200	400
Transportation	2,830,000	2,815,000	5,645,000
University of Wisconsin System	15,000,000	15,000,000	30,000,000
Wisconsin Economic Development Corporation	25,000,000	0	25,000,000
Workforce Development	<u>69,700</u>	<u>69,700</u>	<u>139,400</u>
Subtotal	\$540,498,000	\$530,851,800	\$1,071,349,800
Tribal Gaming	<u>23,837,700</u>	<u>24,879,000</u>	<u>48,716,700</u>
Total	\$564,335,700	\$555,730,800	\$1,120,066,500

**FIGURE 3**

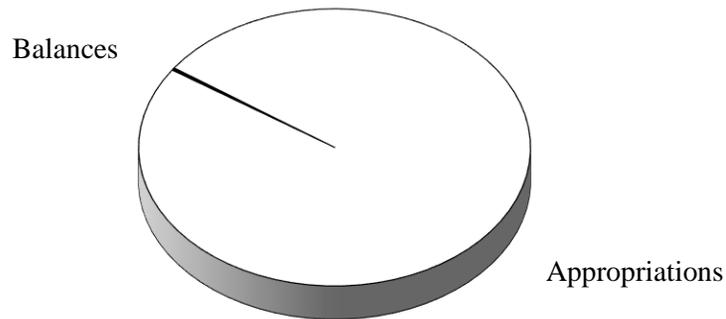
**Estimated 2019-21 General Fund Revenues**



<u>Tax Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Individual Income	\$18,065,130,000	48.8%
Sales and Use	11,837,800,000	32.0
Corporate Income/Franchise	2,370,940,000	6.4
Public Utility	730,000,000	2.0
Excise		
Cigarette	1,022,000,000	2.8
Tobacco Products	184,000,000	0.5
Vapor Products	5,500,000	<0.1
Liquor and Wine	111,000,000	0.3
Beer	17,800,000	<0.1
Insurance Company	414,000,000	1.1
Miscellaneous	<u>200,256,500</u>	<u>0.5</u>
Total -- Taxes	\$34,958,426,500	94.4%
Other		
Opening Balance, July 1, 2019	\$947,672,600	2.6%
Departmental Revenues	<u>1,120,066,500</u>	<u>3.0</u>
Total -- Other	\$2,067,739,100	5.6%
<b>GRAND TOTAL</b>	<b>\$37,026,165,600</b>	<b>100.0%</b>

## FIGURE 4

### Use of 2019-21 General Fund Revenues



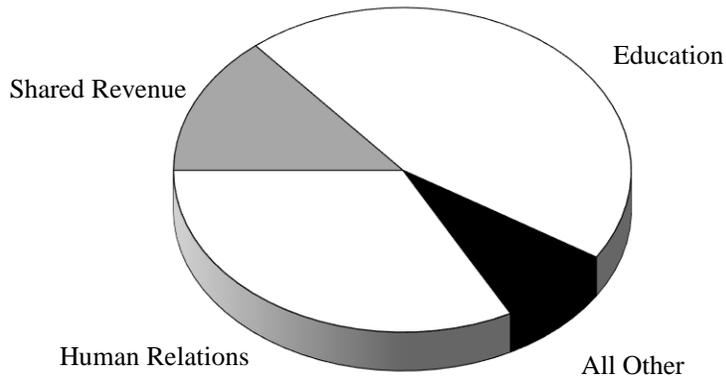
<u>Use</u>	<u>Amount</u>	<u>Percent of Total</u>
Appropriations	(\$37,784,068,100)	(99.7%)
Gross Appropriations	37,588,774,800	99.2
Compensation Reserves	107,897,200	0.3
Transfers	87,396,100	0.2
Balances	(114,197,800)	(0.3)
Statutory Balance	85,000,000	0.2
Net Balance	<u>29,197,800</u>	<u>0.1</u>
<b>GROSS TOTAL</b>	<b>\$37,898,265,900</b>	<b>100.0%</b>
Less Lapses	<u>-872,100,300</u>	
<b>NET TOTAL</b>	<b>\$37,026,165,600</b>	



<u>Agency</u>	2018-19 Adjusted <u>Base Doubled</u>	2019-21 <u>Governor</u>	2019-21 <u>Jt. Finance</u>	2019-21 <u>Legislature</u>	2019-21 <u>Act 9</u>	2019-21 Act 9 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Judicial Commission	\$620,000	\$632,200	\$632,200	\$632,200	\$632,200	\$12,200	2.0%
Justice	119,170,400	132,753,600	129,291,900	129,291,900	129,291,900	10,121,500	8.5
Labor and Industry Review Commission	496,600	334,500	334,500	334,500	334,500	- 162,100	- 32.6
Legislature	154,845,200	153,921,000	153,911,000	153,911,000	153,911,000	- 934,200	- 0.6
Lieutenant Governor	788,800	975,900	847,800	847,800	847,800	59,000	7.5
Medical College of Wisconsin	19,973,200	23,873,200	22,386,200	22,386,200	22,386,200	2,413,000	12.1
Military Affairs	55,899,800	59,065,300	61,433,400	61,433,400	61,433,400	5,533,600	9.9
Miscellaneous Appropriations	241,783,200	273,627,200	293,471,000	293,471,000	293,471,000	51,687,800	21.4
Natural Resources	218,970,800	218,387,500	215,722,100	215,722,100	215,722,100	- 3,248,700	- 1.5
Program Supplements	21,682,000	21,682,000	122,607,700	122,607,700	85,183,600	63,501,600	292.9
Public Defender	174,482,600	205,811,200	205,737,100	205,737,100	205,737,100	31,254,500	17.9
Public Instruction	12,582,092,400	14,175,452,300	13,237,514,100	13,237,514,100	13,308,403,900	726,311,500	5.8
Public Service Commission	0	50,400,000	0	0	0	0	0.0
Revenue	307,034,200	314,025,900	365,576,500	371,759,900	371,759,900	64,725,700	21.1
Shared Revenue and Tax Relief	4,998,580,600	5,278,404,600	5,223,334,100	5,223,334,100	5,223,334,100	224,753,500	4.5
State Fair Park Board	4,956,000	5,367,300	5,367,300	5,367,300	5,367,300	411,300	8.3
State Treasurer	0	511,300	0	0	0	0	0.0
Supreme Court	35,647,000	35,047,900	35,047,900	35,047,900	35,047,900	- 599,100	- 1.7
Tourism	10,283,400	17,291,900	11,171,400	11,171,400	11,171,400	888,000	8.6
Transportation	223,949,600	240,373,000	330,373,000	330,373,000	315,373,000	91,423,400	40.8
University of Wisconsin System	2,231,160,000	2,357,768,500	2,243,868,500	2,243,868,500	2,243,868,500	12,708,500	0.6
Veterans Affairs	3,868,600	5,227,300	5,227,300	5,227,300	5,227,300	1,358,700	35.1
Wisconsin Economic Development Corporation	30,701,400	25,320,900	26,390,900	26,390,900	26,390,900	- 4,310,500	- 14.0
Wisconsin Technical College System	1,039,215,800	1,057,524,600	1,064,524,600	1,064,524,600	1,064,524,600	25,308,800	2.4
Workforce Development	<u>92,758,400</u>	<u>80,325,200</u>	<u>106,364,800</u>	<u>106,364,800</u>	<u>106,364,800</u>	<u>13,606,400</u>	14.7
Total	\$35,567,174,400	\$38,393,858,000	\$37,697,915,500	\$37,711,168,800	\$37,696,672,000	\$2,129,497,600	6.0%

**FIGURE 5**

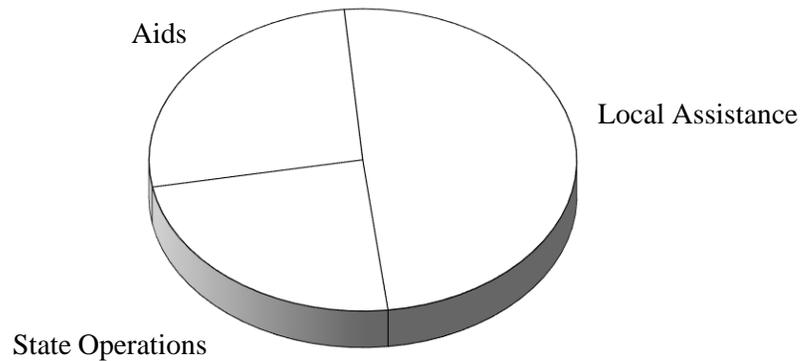
**2019-21 General Fund Appropriations  
By Functional Area**



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Education	\$16,976,462,100	45.0%
Human Relations and Resources	12,367,815,000	32.8
Shared Revenue and Tax Relief	5,223,334,100	13.9
All Other		
General Executive	1,427,907,400	3.8
Environmental Resources	566,456,900	1.5
General Appropriations	443,919,200	1.2
Judicial	266,939,500	0.7
Commerce	162,029,600	0.4
Legislative	153,911,000	0.4
Compensation Reserves	<u>107,897,200</u>	<u>0.3</u>
<b>TOTAL</b>	<b>\$37,696,672,000</b>	<b>100.0%</b>

## FIGURE 6

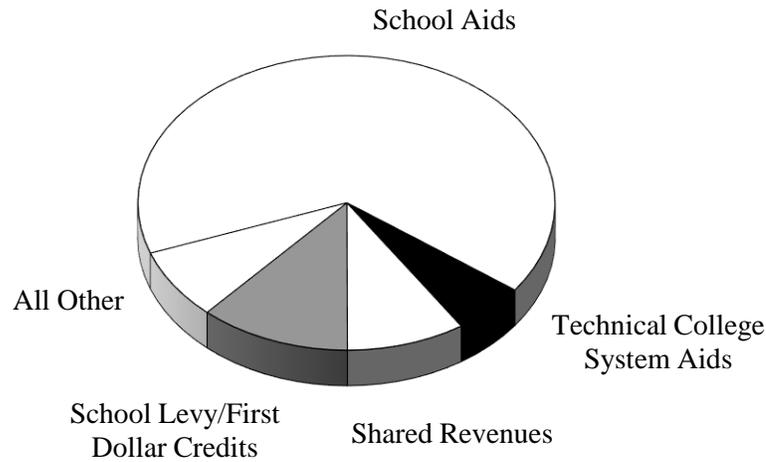
### 2019-21 General Fund Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Assistance	\$18,660,483,700	49.5%
Aids to Individuals and Organizations	10,004,512,900	26.5
State Operations	(9,031,675,400)	(24.0)
Corrections	2,366,541,300	6.3
UW System	2,243,868,500	6.0
Other Programs	4,313,368,400	11.4
Compensation Reserves	<u>107,897,200</u>	<u>0.3</u>
<b>TOTAL</b>	<b>\$37,696,672,000</b>	<b>100.0</b>

**FIGURE 7**

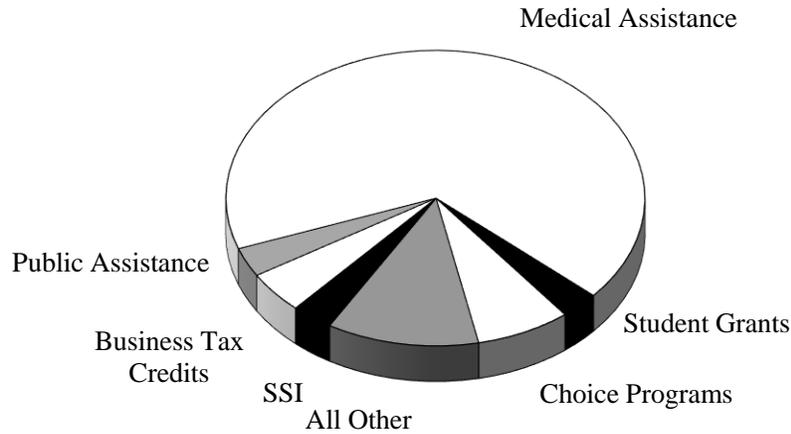
**2019-21 General Fund Appropriations  
Local Assistance**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Elementary and Secondary School Aids	\$12,252,574,800	65.7%
School Levy/First Dollar Tax Credits	2,178,537,300	11.7
Shared Revenues	1,708,525,800	9.2
Technical College System Aids	1,058,486,600	5.7
Community and Juvenile Correctional Services	606,225,600	3.2
Aid for Exempt Computer Property	195,934,200	1.0
Aid for Exempt Personal Property	150,708,400	0.8
Income Maintenance and Circuit Court Payments	100,778,200	0.5
Local Transportation Grants	75,000,000	0.4
Other	<u>333,712,800</u>	<u>1.8</u>
<b>TOTAL</b>	<b>\$18,660,483,700</b>	<b>100.0%</b>

**FIGURE 8**

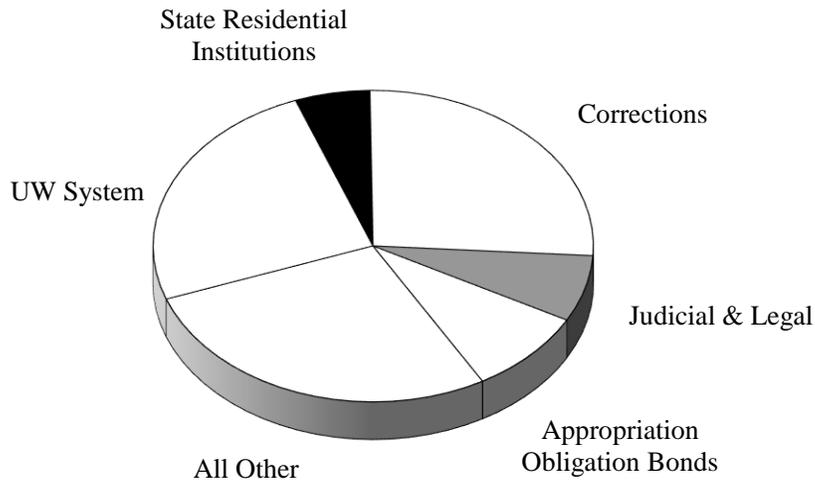
**2019-21 General Fund Appropriations  
Aids to Individuals and Organizations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Medical Assistance Benefits	\$6,706,859,000	67.0%
Private School Choice Programs	730,347,400	7.3
Refundable Business Tax Credits	456,654,900	4.6
Public Assistance	320,254,000	3.2
Supplemental Security Income	318,384,400	3.2
Student Grants and Aids	295,382,400	3.0
Independent Charter Schools	159,565,600	1.6
Homestead Tax Credit	141,700,000	1.4
Milwaukee Child Welfare	132,325,400	1.3
Other Individual Tax Credits	122,600,000	1.2
Out-of-Home Care and Adoption Services	105,629,400	1.1
Other	<u>514,810,400</u>	<u>5.1</u>
<b>TOTAL</b>	<b>\$10,004,512,900</b>	<b>100.0%</b>

**FIGURE 9**

**2019-21 General Fund Appropriations  
State Operations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Correctional Operations	\$2,366,541,300	26.2%
UW System	2,243,608,500	24.8
Appropriation Obligation Bonds	791,823,600	8.8
Judicial and Legal Services	624,706,300	6.9
State Residential Institutions	498,810,100	5.5
Tax Administration	371,759,900	4.1
Health Services/Workforce Development	340,475,500	3.8
Transportation Debt Service	240,373,000	2.7
Income Tax Reciprocity	205,700,000	2.3
Conservation Fund -- Forestry Account	199,489,500	2.2
Natural Resources	199,000,800	2.2
Legislature	153,911,000	1.7
Other	<u>795,475,900</u>	<u>8.8</u>
<b>TOTAL</b>	<b>\$9,031,675,400</b>	<b>100.0%</b>

**TABLE 11**  
**Distribution of 2019-21 General Fund Appropriations**

	Total		
	<u>Amount</u>	<u>% of Category</u>	<u>% of Total</u>
<b>LOCAL ASSISTANCE</b>			
Elementary and Secondary School Aids	\$12,252,574,800	65.7%	32.5%
School Levy/First Dollar Tax Credits	2,178,537,300	11.7	5.8
Shared Revenues	1,708,525,800	9.2	4.5
Technical College System Aids	1,058,486,600	5.7	2.8
Community and Juvenile Correctional Services	606,225,600	3.2	1.6
Aid for Exempt Computer Property	195,934,200	1.0	0.5
Aid for Exempt Personal Property	150,708,400	0.8	0.4
Income Maintenance and Circuit Court Payments	100,778,200	0.5	0.3
Local Transportation Grants	75,000,000	0.4	0.2
Other	<u>333,712,800</u>	<u>1.8</u>	<u>0.9</u>
TOTAL--LOCAL ASSISTANCE	\$18,660,483,700	100.0%	49.5%
<b>AIDS TO INDIVIDUALS AND ORGANIZATIONS</b>			
Medical Assistance Benefits	\$6,706,859,000	67.0%	17.8%
Private School Choice Programs	730,347,400	7.3	1.9
Refundable Business Tax Credits	456,654,900	4.6	1.2
Public Assistance	320,254,000	3.2	0.8
Supplemental Security Income	318,384,400	3.2	0.8
Student Grants and Aids	295,382,400	3.0	0.8
Independent Charter Schools	159,565,600	1.6	0.4
Homestead Tax Credit	141,700,000	1.4	0.4
Milwaukee Child Welfare	132,325,400	1.3	0.4
Other Individual Tax Credits	122,600,000	1.2	0.3
Out-of-Home Care and Adoption Services	105,629,400	1.1	0.3
Other	<u>514,810,400</u>	<u>5.1</u>	<u>1.4</u>
TOTAL--AIDS	\$10,004,512,900	100.0%	26.5%
<b>STATE OPERATIONS</b>			
Correctional Operations	\$2,366,541,300	26.2%	6.3%
UW System	2,243,608,500	24.8	6.0
Appropriation Obligation Bonds	791,823,600	8.8	2.1
Judicial and Legal Services	624,706,300	6.9	1.7
State Residential Institutions	498,810,100	5.5	1.3
Tax Administration	371,759,900	4.1	1.0
Health Services/Workforce Development	340,475,500	3.8	0.9
Transportation Debt Service	240,373,000	2.7	0.6
Income Tax Reciprocity	205,700,000	2.3	0.5
Conservation Fund -- Forestry Account	199,489,500	2.2	0.5
Natural Resources	199,000,800	2.2	0.5
Legislature	153,911,000	1.7	0.4
Other	<u>795,475,900</u>	<u>8.8</u>	<u>2.1</u>
TOTAL--STATE OPERATIONS	\$9,031,675,400	100.0%	24.0%
GRAND TOTAL	\$37,696,672,000		100.0%

**TABLE 12****2019-21 General Fund Appropriations  
Ten Largest General Fund Programs**

	<u>Total</u>		
	<u>Amount</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>
Elementary and Secondary School Aids	\$12,252,574,800	32.5%	32.5%
Medical Assistance Benefits	6,706,859,000	17.8	50.3
Correctional Operations	2,366,541,300	6.3	56.6
UW System	2,243,608,500	6.0	62.5
School Levy/First Dollar Tax Credits	2,178,537,300	5.8	68.3
Shared Revenues	1,708,552,800	4.5	72.8
Technical College System Aids	1,058,486,600	2.8	75.6
Appropriation Obligation Bonds	791,823,600	2.1	77.7
Private School Choice Programs	730,347,400	1.9	79.7
Judicial and Legal Services	<u>624,706,300</u>	<u>1.7</u>	81.3
Subtotal	\$30,662,037,600	81.3%	
All Other Programs	\$7,034,634,400	18.7%	100.0%
GRAND TOTAL	\$37,696,672,000	100.0%	



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

	2018-19 <u>Base</u>	2020-21 <u>Governor</u>	2020-21 <u>Jt. Finance</u>	2020-21 <u>Legislature</u>	2020-21 <u>Act 9</u>	Act 9 <u>Change to Base</u>
Public Instruction	252.47	257.47	252.47	252.47	252.47	0.00
Revenue	953.08	989.08	953.08	953.08	953.08	0.00
State Treasurer	0.00	2.50	0.00	0.00	0.00	0.00
Supreme Court	115.50	115.50	115.50	115.50	115.50	0.00
Tourism	29.00	35.00	32.00	32.00	32.00	3.00
University of Wisconsin System	17,813.49	17,834.49	17,814.49	17,814.49	17,814.49	1.00
Veterans Affairs	0.00	0.00	0.00	0.00	0.00	0.00
Wisconsin Technical College System	23.25	23.25	23.25	23.25	23.25	0.00
Workforce Development	<u>150.82</u>	<u>150.82</u>	<u>150.82</u>	<u>150.82</u>	<u>150.82</u>	<u>0.00</u>
Total	35,279.15	35,669.96	35,523.17	35,558.12	35,558.12	278.97

Note: Compared to the August, 2019, printed version of this document, this Table has been modified due to a change in Item #10 under the Department of Justice (Page 361).

## **OVERVIEW**

## **TRANSPORTATION FUND BUDGET**

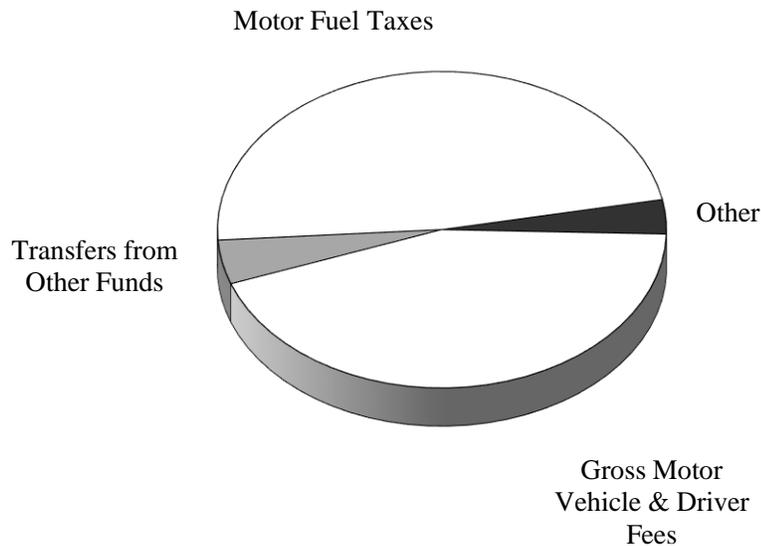


**TABLE 14****2019-21 Transportation Fund Condition Statement**

	<u>2019-20</u>	<u>2020-21</u>
Unappropriated Balance, July 1	\$97,060,800	\$49,657,700
<b>Revenues</b>		
Motor Fuel Tax	\$1,080,647,200	\$1,086,722,900
Vehicle Registration Fees	893,338,500	954,467,100
Less Revenue Bond Debt Service	-225,135,100	-240,362,900
General Fund Transfer	43,301,100	44,095,000
Petroleum Inspection Fund Transfers	51,551,100	22,961,600
Petroleum Inspection Fee Deposit	0	38,900,000
Driver's License Fees	40,518,100	40,906,000
Miscellaneous Motor Vehicle Fees	28,991,900	29,454,600
Aeronautical Fees and Taxes	8,811,400	9,303,400
Railroad Property Taxes	48,056,400	49,498,100
Miscellaneous Departmental Revenues	17,483,400	18,483,400
Investment Earnings	<u>3,000,000</u>	<u>3,000,000</u>
Total Annual Revenues	\$1,990,564,000	\$2,057,429,200
 Total Available	 \$2,087,624,800	 \$2,107,086,900
<b>Appropriations and Reserves</b>		
DOT Appropriations	\$2,008,274,200	\$2,033,097,100
Compensation and Other Fund Reserves	6,014,200	8,047,800
Less Estimated Lapses	-3,000,000	-3,000,000
Other Agency Appropriations	<u>26,678,700</u>	<u>26,249,600</u>
Net Appropriations and Reserves	\$2,037,967,100	\$2,064,394,500
 Unappropriated Balance, June 30	 \$49,657,700	 \$42,692,400

## FIGURE 10

### Estimated 2019-21 Transportation Fund Revenues



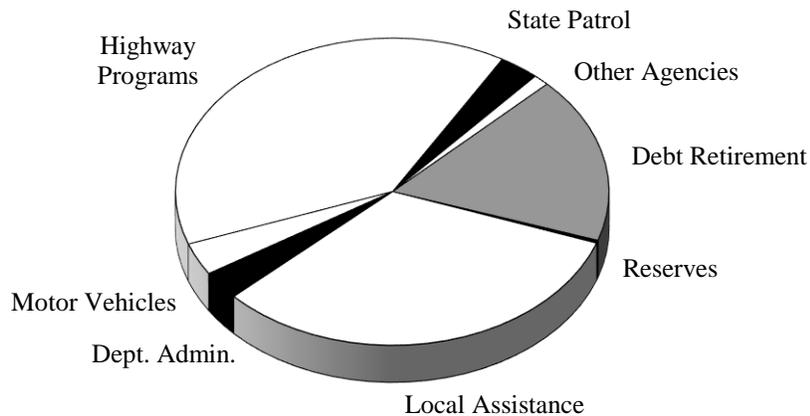
<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Motor Fuel Taxes	\$2,167,370,100	48.0%
Gross Motor Vehicle and Driver Fees*	1,987,676,200	44.0
Transfers/Deposits from Other Funds	200,808,800	4.5
Railroad Property Taxes	97,554,500	2.2
Aeronautical Taxes and Fees	18,114,800	0.4
Miscellaneous Revenue	<u>41,966,800</u>	<u>0.9</u>
<b>Total</b>	<b>\$4,513,491,200</b>	<b>100.0%</b>

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

Note: The 2019-21 opening balance in the transportation fund totaled \$97.1 million, so the total amount of revenues available in the 2019-21 biennium is estimated at \$4,610.6 million.

## FIGURE 11

### 2019-21 Transportation Fund Appropriations By Category



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Highway Programs*	\$1,784,511,800	39.0%
Local Assistance	1,492,671,600	32.6%
Debt Retirement	803,645,100	17.5%
Division of Motor Vehicles	154,688,200	3.4%
Department Administration	135,693,900	3.0%
Division of State Patrol	135,668,700	3.0%
Other Agencies	52,928,300	1.2%
Reserves	<u>14,062,000</u>	<u>0.3</u>
<b>Total</b>	<b>\$4,573,869,600</b>	<b>100.0%</b>

\*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.

Note: Lapses to the transportation fund from the appropriations above are estimated to be \$6.0 million in 2019-21. Therefore, expenditures are estimated to be \$4,567.9 million.



## **OVERVIEW**

## **LOTTERY FUND BUDGET**



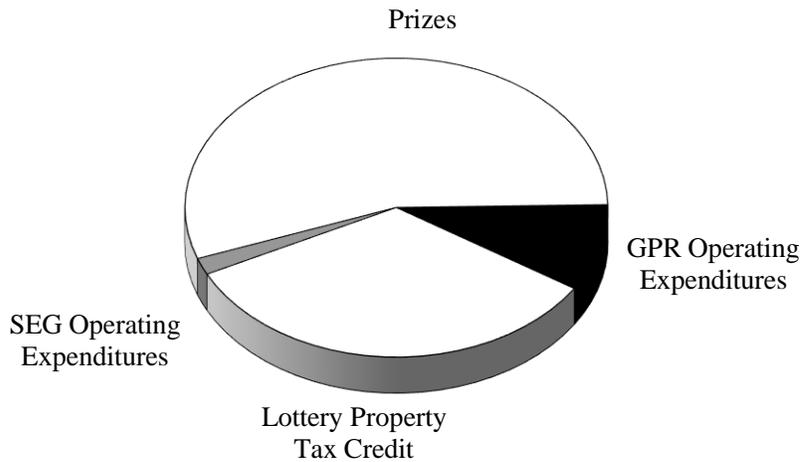
**TABLE 15****2019-21 Lottery Fund Condition Statement**

	<u>2019-20</u>	<u>2020-21</u>
Opening Balance	\$14,184,000	\$13,839,700
<b>Operating Revenues</b>		
Total Ticket Sales	\$691,856,800	\$691,856,800
Retailer Fees and Miscellaneous	<u>130,300</u>	<u>130,300</u>
Gross Revenues	\$691,987,100	\$691,987,100
<b>Expenditures</b>		
Prizes	\$423,349,300	\$423,349,300
Retailer Compensation (SEG)	0	0
Retailer Compensation (GPR)	47,980,700	47,980,700
Vendor Fees (SEG)	0	0
Vendor Fees (GPR)	17,826,000	17,826,000
General Program Operations (SEG)	13,974,000	12,590,600
General Program Operations (GPR)	5,893,300	7,276,700
Gaming Law Enforcement	433,600	434,100
Lottery Credit Administration	280,200	281,900
Program Reserves	<u>105,500</u>	<u>232,300</u>
Total Expenditures	\$509,842,600	\$509,971,600
Net SEG Proceeds	\$253,844,500	\$255,098,900
Interest Earnings	\$1,770,500	\$1,770,500
Gaming-Related Revenue	\$21,000	\$21,000
Total Available for Tax Relief *	\$269,820,000	\$270,730,100
<b>Appropriations For Tax Relief</b>		
Lottery and Gaming Credit	\$255,668,800	\$256,578,900
Late Lottery and Gaming Credit Applications	<u>311,500</u>	<u>311,500</u>
Total Appropriations for Tax Relief	\$255,980,300	\$256,890,400
Gross Closing Balance	\$13,839,700	\$13,839,700
Reserve (2% of Gross Revenues)	\$13,839,700	\$13,839,700
Net Closing Balance	\$0	\$0

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

## FIGURE 12

### 2019-21 Lottery Fund Expenditures



	<u>Amount</u>	<u>Percent of Total</u>
<b>Prizes</b>	\$846,698,600	55.2%
<b>Lottery Property Tax Credit</b>	\$512,870,700	33.5%
<b>GPR Operating Expenditures</b>	(\$144,783,400)	(9.4%)
General Program Operations	13,170,000	0.9
Retailer Compensation	95,961,400	6.2
Vendor Payments	35,652,000	2.3
<b>SEG Operating Expenditures</b>	(\$28,332,200)	(1.9%)
General Program Operations	26,564,600	1.7
Appropriations to DOJ and DOR	1,429,800	0.1
Program Reserves and Miscellaneous	<u>337,800</u>	<u>&lt;0.1</u>
<b>TOTAL</b>	\$1,532,684,900	100.0%