

2021-23 wisconsin
state budget



comparative summary of provisions

2021 act 58

legislative fiscal bureau
august 2021

2021-23 WISCONSIN STATE BUDGET

Comparative Summary of Provisions

Enacted as 2021 Act 58

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 2021-23 Wisconsin state biennial budget. The budget was signed by the Governor as 2021 Wisconsin Act 58 on July 8, 2021, and published on July 9, 2021. This document describes each of the provisions of Act 58, 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 2021-23 Budget, Brief Chronology of the 2021-23 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 2021-23 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 #19. That motion was adopted at the Finance Committee's May 6 executive session.

The fifth section lists the four reports and one study required in 2021 Act 58. This is found on page 871.

The final section, beginning on page 873, lists the 2021-23 biennial budget issue papers prepared by the Legislative Fiscal Bureau.

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HISTORY OF THE 2021-23 BIENNIAL BUDGET

This section provides a narrative history of the 2021-23 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 June 5, 2020, the Department of Administration (DOA) released Governor Tony Ever's major budget policies. Included in these directives were instructions that state agencies prepare their 2021-23 biennial budget requests based on 100 percent of their fiscal year 2020-21 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.

Pursuant to s.16.423 of the statutes, all state agencies were required to submit a base budget review report no later than May 15, 2020. The reports were summarized in the Governor's biennial state budget report to the Legislature. 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 2021-23 biennium; and (2) a reduction in the agency's state operations budget by 5% from the 2020-21 adjusted base in each year of the 2021-23 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 2021-23 biennial budget, agencies were asked to report actual outcome measures through fiscal years 2018-19 and 2019-20. Planned outcome measures were to be included for fiscal years 2020-21, 2021-22, and 2022-23.

Executive branch agencies were required to submit their formal budget requests to the Department of Administration (DOA) and the Legislative Fiscal Bureau by September 15, 2020.

The Division of Executive Budget and Finance (within DOA) began reviewing agency funding requests as they were submitted. On November 20, 2020, DOA distributed a compilation of state agencies' 2021-23 biennial budget requests to Governor Evers, and members of the Legislature. This report indicated that agencies were seeking total 2021-23 funding of \$88.83 billion (all funds), of which \$40.61 billion was requested from general purpose revenue. Also included in the summary was the statutorily-required estimate of tax revenues for fiscal year 2020-21 and the 2021-23 biennium, as developed by the Department of Revenue. For fiscal year 2020-21, state tax revenues were estimated at \$17.66 billion. Total general fund tax collections for the 2021-23 biennium were projected at \$36.68 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 26, 2021, the Bureau estimated that the state's general fund would realize a total of \$1,155.9 million more in tax collections for the period from 2020-21 through 2022-23 than was reflected in the administration's November 20 report. The Fiscal Bureau annual projections compared to the administration's estimates were \$437.4 million higher in 2020-21, \$265.6 million higher in 2021-22, and \$452.9 million higher in 2022-23. For the 2020-21 fiscal year, there was a \$629.5 million difference between the administration's general fund condition statement, which had a gross ending balance of \$1,221.9 million, and the Bureau's ending balance of \$1,851.4 million. The factors that caused the \$629.5 million difference were \$437.4 million more in tax collections from the November 20 projection, increased estimated departmental revenues of \$1.4 million, and a reduction of net appropriations of \$190.7 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 26 for 2021). However, under 2021 Senate Joint Resolution 1, adopted by the Senate on January 4, 2021, and concurred in by the Assembly on the same day, the deadline for the submission of Governor Evers's budget was extended to February 16, 2021.

On February 16, 2021, 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 2021-23 executive budget in identical form as 2021 Assembly Bill 68 and 2021 Senate Bill 111. 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 6 and 7. 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, Workforce Development, and Natural Resources, and the Public Service Commission.

The Joint Committee on Finance held four public hearings on the biennial budget. Public hearings were held in Whitewater on April 9, Rhinelander on April 21, Menomonie on April 22, and a virtual public hearing was held on April 28.

On April 29, 2021, the Legislative Fiscal Bureau sent a memorandum to Senator Marklein and Representative Born, the Co-Chairs of the Joint Committee on Finance, identifying 191 non-fiscal policy items contained in the Governor's budget.

On April 30, 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 2021-23 budget. In that memorandum, the Co-Chairs indicated that the first executive session on the budget would be held on May 6. In addition, the Co-Chairs indicated that the first item before the Committee on May 6 would be a motion to delete 384 provisions of the Governor's recommendations from further budget consideration. The 384 items included the 191 provisions of the Fiscal Bureau's April 29 memorandum and 193 other items contained in the Governor's bill. Those 384 items were incorporated into budget motion #19.

The Co-Chairs April 30th memorandum also indicated that the Committee would use, as its beginning point, the adjusted base budget, less the items of motion #19. Budget motion #22 introduced for adoption Assembly Substitute Amendment (LRB 00114/1) and Senate Substitute Amendment (LRB 0125/1) to the Governor's budget bill. The substitute amendments in motion #22 included only the adjusted base for each agency and the required debt service appropriation level associated with the state's appropriation obligation bonds. Thus, it would take a majority vote of the Committee to include any items in the Committee's version of the 2021-23 budget.

Finally, the April 30th memorandum indicated that following the introduction of the substitute amendments, the Committee would vote on motion that: 1) included the standard budget adjustments for 2021-22 and 2022-23; 2) provided estimated amounts for current law sum sufficient appropriations; and 3) reduced agency budgets for selected agencies subject to the administration's 2020-21 required lapses/transfers to the general fund. These items were included in budget motion #24.

On June 8, 2021, 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 26 should be revised by \$1,447.9 million in 2020-21, \$1,543.7 million in 2021-22, and \$1,435.8 million in 2022-23. The Bureau also estimated that, given the increased tax collections in 2020-21, an additional \$807.9 million would transfer to the budget stabilization fund, bringing the balance in that fund to an estimated \$1,570.3 million.

The Joint Committee on Finance held a total of nine executive sessions on the biennial budget bill. The first executive session was held on May 6, and the last was held on June 17. 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 68/Senate Bill 111 for passage, as amended, was 11-4.

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:

- June 17, 2021 -- Earmark Transparency Report on the JFC substitute amendment (ASA 2 to AB 68 and SSA 2 to SB 111): Total of 19 earmarks--four that were included in AB 68/SB 111 (Governor) and an additional 15 added by JFC.
- June 29, 2021 -- Earmark Transparency Report on AA 10 to ASA 2 to AB 68, as amended by the Assembly: Total of 20 earmarks--one additional earmark was added by the Assembly.
- June 30, 2021 -- Earmark Transparency Report on Engrossed AB 68: Total of 20 earmarks--no additional earmarks added by the Senate.

On June 28, 2021, the Joint Survey Committee on Tax Exemptions submitted its report on provisions included in Assembly 68/Senate Bill 111. The Committee's report addressed provisions in the bills, 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) Internal Revenue Code (IRC) update; (b) limit on capital gain exclusions; (c) medical care insurance subtraction for self-employed individuals; (d) limit on private school tuition deduction; (d) limit on dividends received deduction; (e) first-time homebuyer account subtraction; (f) National Guard and Reserve subtraction; (g) AmeriCorps Awards subtraction; (h) exemption for diapers; (i) exemption for battery storage; (j) exemption for sweetened dried fruit; (k) exemption for prairie/wetland services; (L) repeal of clay pigeon/game bird exemption; and (m) repeal of exemption for farm-raised deer. The tax exemption provisions in the bills 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 2021-23 state budget on June 29, 2021. During the Assembly deliberations, 10 amendments to ASA 2 to Assembly Bill 68 were offered. Two amendments were adopted—Assembly Amendments 9 and 10. On June 29, 2021, Assembly Substitute Amendment 2 to AB 68, as amended, was adopted and the bill, as amended, was passed

on a vote of 64-34. The bill was immediately messaged to the Senate.

The Senate debated the 2021-23 state budget on June 30, 2021. A total of seven amendments to Assembly Bill 68, as passed by the Assembly, were offered. No amendments were adopted. The Senate concurred with the Assembly by a vote of 23-9 on June 30, 2021.

The bill was enrolled on July 1, 2021, and presented to the Governor on July 2, 2021. Governor Evers approved Enrolled Assembly Bill 68, in part, on July 8, 2021, and had it deposited to the Office of the Secretary of State on July 8, as 2021 Wisconsin Act 58. The Governor indicated in his message to the Legislature that he had exercised his authority to make 50 partial vetoes to the bill, as passed by the Legislature. 2021 Wisconsin Act 58 was published on July 9, 2021, and except as otherwise specifically provided, became effective the following day.

BRIEF CHRONOLOGY OF THE 2021-23 BUDGET

Governor/Administration

- June 5, 2020 Department of Administration issued major budget policies.
- September 15 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 16, 2021 Governor Evers delivered budget message and recommendations to the Legislature.

Joint Committee on Finance

- January 26 Legislative Fiscal Bureau released general fund expenditure and revenue projections.
- February 16 Introduced the executive budget as 2021 Assembly Bill 68/Senate Bill 111.
- April 6-7 Budget bill briefings by agency officials.
- April 9-28 Public hearings (Whitewater, Rhinelander, Menomonie, virtual-statewide).
- May 6-June 17 Executive sessions.
- June 8 Legislative Fiscal Bureau released revised general fund tax collection estimates.
- June 17 Adopted Assembly Substitute Amendment 2 (ASA 2) to AB 68 and Senate Substitute Amendment 2 (SSA 2) to SB 111 and recommended the bills for passage, as amended, on an 11-4 vote.

Legislature

- June 29 Assembly adopted Assembly Substitute Amendment 2, as amended by Assembly Amendments 9 and 10, to AB 68 and passed the bill, as amended, on a vote of 64-34.
- June 30 Senate concurred with the Assembly's action on the budget bill on a vote of 23-9.

Enactment

- July 2 Enrolled AB 68 presented to Governor.
- July 8 Governor approved bill, with 50 partial vetoes, as 2021 Wisconsin Act 58.
- July 9 Act 58 published.
- July 10 Act 58 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

2019 Wisconsin Act 9	The 2019-21 biennial budget act.
2021 Wisconsin Act 58	The 2021-23 biennial budget act.
AB 68/SB 111	Assembly Bill 68/Senate Bill 111, identical bills which incorporate the Governor's 2021-23 budget recommendations.
ASA 2 to AB 68	Assembly Substitute Amendment 2 to Assembly Bill 68, the 2021-23 budget recommendations of the Joint Committee on Finance.
SSA 2 to SB 111	Senate Substitute Amendment 2 to Senate Bill 111, the 2021-23 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.
2020-21 Adjusted Base	The total 2020-21 authorized funding level for an agency or program. The adjusted base equals 2020-21 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2021-23.
2020-21 Base Year Doubled	The 2020-21 base multiplied by two. This produces the biennial base level against which 2021-23 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 2020-21 base represents authorized appropriation and position levels for 2020-21. 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 2021 Wisconsin Act 58 (includes the impact of any gubernatorial vetoes).
- ⑤ These columns indicate the change of the budget level contained in 2021 Wisconsin Act 58 to the 2020-21 base year doubled. For positions, the increase or decrease is based on the 2022-23 authorized level compared to the 2020-21 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 873 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 E-40) of the veto from the Governor's veto message (July 8, 2021).
- ⑩ Bill sections relating to the budget change item. "Act 58 Sections" lists the sections which remain in the act. "Act 58 Vetoes Sections" lists those sections which were partially or entirely vetoed.

LIEUTENANT GOVERNOR (1)

Budget Summary							
(2)	(3)	(4)	(4)	(4)	(4)	(5)	
Fund	2020-21 Base Year Doubled	2021-23 Governor	2021-23 Jt. Finance	2021-23 Legislature	2021-23 Act 58	Act 58 Change Over Base Year Doubled Amount	Percent
GPR	\$875,800	\$1,351,000	\$941,000	\$941,000	\$941,000	\$65,200	7.4%

FTE Position Summary						
(2)	(3)	(4)	(4)	(4)	(4)	(5)
Fund	2020-21 Base	2022-23 Governor	2022-23 Jt. Finance	2022-23 Legislature	2022-23 Act 58	Act 58 Change Over 2020-21 Base
GPR	5.00	7.00	5.00	5.00	5.00	0.00

Budget Change Items

1. **STANDARD BUDGET ADJUSTMENTS** [LFB Paper 101] (6) GPR (7) \$65,200

(8) **Governor/Legislature:** Provide adjustments to the base budget totaling \$32,600 annually associated with full funding of continuing positions salaries and fringe benefits.

2. **ADDITIONAL ADMINISTRATIVE SUPPORT** (6)

	Governor (Chg. to Base)		Jt. Finance/Leg. (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	\$410,000	2.00	-\$410,000	-2.00	\$0	0.00

(8) **Governor:** Provide \$190,000 in 2021-22 and \$220,000 in 2022-23 and 2.0 positions to provide additional administrative support to the Lieutenant Governor.

Joint Finance/Legislature: Provision not included.

3. **STATE PATROL SECURITY FOR THE LIEUTENANT GOVERNOR** (6)

(8) **Joint Finance/Legislature:** Prohibit the Department of Transportation from spending from the State Patrol general operations appropriations more in the 2021-23 biennium for the security and safety of the Lieutenant Governor than was expended in the 2017-19 biennium. [See "Transportation -- State Patrol"]

(9) **Veto by Governor [E-40]:** Delete provision.

(10) [Act 58 Vetoed Section: 9144(8)]

OVERVIEW

ALL FUNDS BUDGET AND POSITION SUMMARIES

TABLE 1**Summary of 2021-23 Appropriations and Authorizations**

<u>Fund Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Percent of Total</u>
General Purpose Revenue	\$19,344,445,400	\$19,858,651,000	\$39,203,096,400	43.9%
Appropriations	19,302,516,200	19,752,699,400	39,055,215,600	
Compensation Reserves	41,929,200	105,951,600	147,880,800	
Federal Revenue	12,911,303,100	12,720,421,900	25,631,725,000	28.7%
Appropriations	12,904,675,300	12,704,075,400	25,608,750,700	
Compensation Reserves	6,627,800	16,346,500	22,974,300	
Program Revenue	6,843,621,000	6,876,604,400	13,720,225,400	15.4%
Appropriations	6,832,596,800	6,849,415,300	13,682,012,100	
Compensation Reserves	11,024,200	27,189,100	38,213,300	
Segregated Revenue	4,421,830,300	4,566,159,100	8,987,989,400	10.1%
Appropriations	4,415,125,700	4,549,623,600	8,964,749,300	
Compensation Reserves	<u>6,704,600</u>	<u>16,535,500</u>	<u>23,240,100</u>	
Subtotal	\$43,521,199,800	\$44,021,836,400	\$87,543,036,200	98.1%
Appropriations	43,454,914,000	43,855,813,700	87,310,727,700	
Compensation Reserves	66,285,800	166,022,700	232,308,500	
Bond Revenue			\$1,666,054,600	1.9%
General Obligation Bonding			1,513,096,400*	
Revenue Bonding			<u>152,958,200</u>	
TOTAL			\$89,209,090,800	100.0%

*Excludes \$2,000,000,000 of economic refunding bonds.

TABLE 2

2021-23 Comparative Summary of Appropriations and Authorizations

<u>Fund Source</u>	<u>Governor</u>	<u>Jt. Finance</u>	<u>Legislature</u>	<u>Act 58</u>
General Purpose Revenue	\$42,009,569,300	\$39,205,871,400	\$39,205,871,400	\$39,203,096,400
Federal Revenue	27,345,711,800	25,631,725,000	25,631,725,000	25,631,725,000
Program Revenue	13,957,810,900	13,720,225,400	13,720,225,400	13,720,225,400
Segregated Revenue	<u>7,911,337,800</u>	<u>8,989,989,400</u>	<u>8,989,989,400</u>	<u>8,987,989,400</u>
Subtotal	\$91,224,429,800	\$87,547,811,200	\$87,547,811,200	\$87,543,036,200
Bonding				
General Obligation	\$3,070,114,800*	\$1,523,096,400	\$1,523,096,400	\$1,513,096,400
Revenue	<u>547,023,200</u>	<u>152,958,200</u>	<u>152,958,200</u>	<u>152,958,200</u>
Subtotal	\$3,617,138,000	\$1,676,054,600	\$1,676,054,600	\$1,666,054,600
TOTAL	\$94,841,567,800	\$89,223,865,800	\$89,223,865,800	\$89,209,090,800

*Includes recommended building program amounts.

TABLE 3

2021-23 Transfers from the General Fund to Other Funds

<u>General Fund Transfers</u>	<u>Governor</u>	<u>Jt. Finance</u>	<u>Legislature</u>	<u>Act 58</u>
Transportation Fund	\$95,972,900	\$276,158,900	\$276,158,900	\$276,158,900
Budget Stabilization Fund	0	550,000,000	550,000,000	0
Building Trust Fund	0	15,000,000	15,000,000	15,000,000
MA Trust Fund	0	702,449,600	702,449,600	702,449,600
UI Fund	<u>0</u>	<u>120,000,000</u>	<u>120,000,000</u>	<u>120,000,000</u>
Total	\$95,972,900	\$1,663,608,500	\$1,663,608,500	\$1,113,608,500

TABLE 4**Summary of Total All Funds Appropriations by Agency**

<u>Agency</u>	2020-21 Adjusted <u>Base Doubled</u>	2021-23 <u>Governor</u>	2021-23 <u>Jt. Finance</u>	2021-23 <u>Legislature</u>	2021-23 <u>Act 58</u>	2021-23 Act 58 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Administration	\$1,217,987,600	\$1,344,810,900	\$1,219,339,000	\$1,212,339,000	\$1,212,339,000	-\$5,648,600	-0.5%
Agriculture, Trade and Consumer Protection	213,388,800	266,028,400	221,221,800	221,221,800	221,221,800	7,833,000	3.7
Appropriation Obligation Bonds	834,040,000	592,368,300	592,368,300	592,368,300	592,368,300	-241,671,700	-29.0
Board for People with Developmental Disabilities	3,238,000	3,468,700	3,468,700	3,468,700	3,468,700	230,700	7.1
Board of Commissioners of Public Lands	3,627,800	3,658,200	3,313,400	3,313,400	3,313,400	-314,400	-8.7
Board on Aging and Long-Term Care	7,426,200	7,661,800	7,436,800	7,436,800	7,436,800	10,600	0.1
Building Commission	67,858,400	106,191,900	80,868,800	80,868,800	80,868,800	13,010,400	19.2
Child Abuse and Neglect Prevention Board	6,487,600	6,442,400	6,442,400	6,442,400	6,442,400	-45,200	-0.7
Children and Families	2,807,832,400	3,129,821,600	2,875,941,900	2,875,941,900	2,875,941,900	68,109,500	2.4
Circuit Courts	215,191,000	212,381,600	213,697,700	213,697,700	213,697,700	-1,493,300	-0.7
Compensation Reserves	---	275,245,800	232,308,500	232,308,500	232,308,500	232,308,500	
Corrections	2,798,065,400	2,867,798,200	2,839,166,900	2,839,166,900	2,839,166,900	41,101,500	1.5
Court of Appeals	23,320,800	22,662,900	22,662,900	22,662,900	22,662,900	-657,900	-2.8
District Attorneys	109,810,400	121,929,600	117,136,800	117,136,800	117,136,800	7,326,400	6.7
Educational Communications Board	42,355,400	41,872,400	41,887,400	41,887,400	41,887,400	-468,000	-1.1
Elections Commission	11,403,400	12,132,900	11,960,200	11,960,200	11,960,200	556,800	4.9
Employee Trust Funds	99,501,600	102,640,600	101,924,700	101,924,700	101,924,700	2,423,100	2.4
Employment Relations Commission	2,131,600	2,926,700	2,006,000	2,006,000	2,006,000	-125,600	-5.9
Environmental Improvement Fund	34,996,200	70,526,100	29,967,200	29,967,200	29,967,200	-5,029,000	-14.4
Ethics Commission	2,901,200	3,166,400	3,017,000	3,017,000	3,017,000	115,800	4.0
Financial Institutions	40,646,200	44,883,100	39,086,800	39,086,800	39,086,800	-1,559,400	-3.8
Fox River Navigational System Authority	250,800	250,800	250,800	250,800	250,800	0	0.0
Governor	8,327,400	8,474,600	8,474,600	8,474,600	8,474,600	147,200	1.8
Health Services	26,630,688,600	31,527,057,200	30,148,146,000	30,148,146,000	30,148,146,000	3,517,457,400	13.2
Higher Educational Aids Board	290,717,800	325,118,000	290,822,600	290,822,600	290,822,600	104,800	0.0
Historical Society	62,828,400	67,666,700	60,247,900	60,247,900	60,247,900	-2,580,500	-4.1
Insurance	563,286,400	585,287,500	554,247,700	554,247,700	554,247,700	-9,038,700	-1.6
Investment Board	135,329,400	135,329,400	135,329,400	135,329,400	135,329,400	0	0.0
Judicial Commission	644,400	690,600	690,600	690,600	690,600	46,200	7.2
Justice	286,880,200	331,136,800	308,662,900	308,662,900	308,662,900	21,782,700	7.6

<u>Agency</u>	<u>2020-21 Adjusted Base Doubled</u>	<u>2021-23 Governor</u>	<u>2021-23 Jt. Finance</u>	<u>2021-23 Legislature</u>	<u>2021-23 Act 58</u>	<u>2021-23 Act 58 Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Kickapoo Reserve Management Board	\$1,946,000	\$2,069,600	\$2,069,600	\$2,069,600	\$2,069,600	\$123,600	6.4%
Labor and Industry Review Commission	5,505,000	5,593,600	5,593,600	5,593,600	5,593,600	88,600	1.6
Legislature	164,739,400	163,456,800	176,068,800	176,068,800	176,068,800	11,329,400	6.9
Lieutenant Governor	875,800	1,351,000	941,000	941,000	941,000	65,200	7.4
Lower Wisconsin State Riverway Board	507,000	513,200	513,200	513,200	513,200	6,200	1.2
Medical College of Wisconsin	22,489,600	22,830,800	22,313,200	22,313,200	22,313,200	-176,400	-0.8
Military Affairs	238,137,200	283,814,900	265,807,300	265,807,300	265,807,300	27,670,100	11.6
Miscellaneous Appropriations	363,251,800	396,155,300	380,762,400	380,762,400	380,762,400	17,510,600	4.8
Natural Resources	1,124,305,200	1,157,193,800	1,125,081,300	1,125,081,300	1,123,081,300	-1,223,900	-0.1
Program Supplements	14,282,000	21,682,000	281,104,500	288,104,500	286,079,500	271,797,500	1,903.1
Public Defender	218,792,000	228,959,500	226,995,300	226,995,300	226,995,300	8,203,300	3.7
Public Instruction	15,573,799,400	17,275,784,400	16,252,336,400	16,252,336,400	16,251,586,400	677,787,000	4.4
Public Service Commission	104,849,000	221,546,800	64,390,800	64,390,800	64,390,800	-40,458,200	-38.6
Revenue	456,601,200	476,924,500	477,462,200	477,462,200	477,462,200	20,861,000	4.6
Safety and Professional Services	115,881,200	123,838,300	120,208,900	120,208,900	120,208,900	4,327,700	3.7
Secretary of State	566,000	880,500	562,800	562,800	562,800	-3,200	-0.6
Shared Revenue and Tax Relief	6,209,128,800	6,126,764,100	5,941,898,400	5,941,898,400	5,941,898,400	-267,230,400	-4.3
State Fair Park Board	48,792,400	47,040,000	45,720,100	45,720,100	45,720,100	-3,072,300	-6.3
State Treasurer	240,200	875,800	253,600	253,600	253,600	13,400	5.6
Supreme Court	66,567,000	66,071,000	66,721,700	66,721,700	66,721,700	154,700	0.2
Tourism	34,272,400	37,035,500	37,103,600	37,103,600	37,103,600	2,831,200	8.3
Transportation	6,600,810,200	6,354,183,400	6,616,598,000	6,616,598,000	6,616,598,000	15,787,800	0.2
University of Wisconsin System	12,937,869,600	13,237,497,600	12,937,676,600	12,937,676,600	12,937,676,600	-193,000	<0.1
Veterans Affairs	284,074,200	280,233,500	290,175,700	290,175,700	290,175,700	6,101,500	2.1
Wisconsin Economic Development Corporation	83,101,400	421,881,400	83,101,400	83,101,400	83,101,400	0	0.0
Wisconsin Technical College System	1,140,199,800	1,176,629,400	1,221,629,400	1,221,629,400	1,221,629,400	81,429,600	7.1
Workforce Development	<u>728,778,800</u>	<u>873,993,000</u>	<u>732,625,700</u>	<u>732,625,700</u>	<u>732,625,700</u>	<u>3,846,900</u>	0.5
Total	\$83,061,526,000	\$91,224,429,800	\$87,547,811,200	\$87,547,811,200	\$87,543,036,200	\$4,481,510,200	5.4%

TABLE 5

Appropriations Comparisons

All Funds Comparison

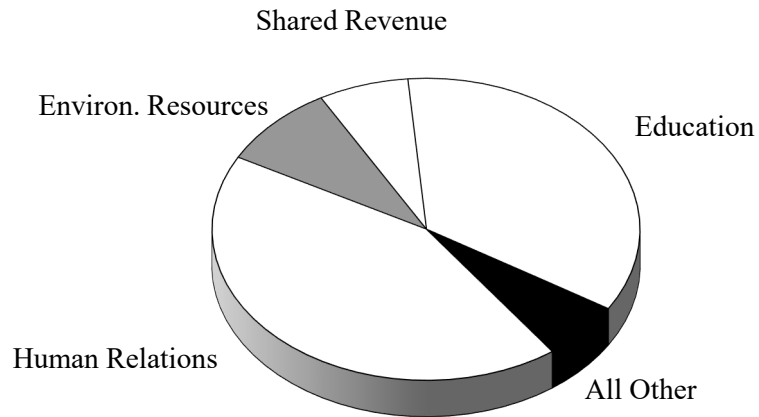
	2021-23 <u>Governor</u>	2021-23 <u>Jt. Finance</u>	2021-23 <u>Legislature</u>	2021-23 <u>Act 58</u>
	\$91,224,429,800	\$87,547,811,200	\$87,547,811,200	\$87,543,036,200
Change to:				
Base Doubled	\$8,162,903,800	\$4,486,285,200	\$4,486,285,200	\$4,481,510,200
Governor		-3,676,618,600	-3,676,618,600	-3,681,393,600
Jt. Finance			0	-4,775,000
Legislature				-4,775,000

General Fund Comparison

	2021-23 <u>Governor</u>	2021-23 <u>Jt. Finance</u>	2021-23 <u>Legislature</u>	2021-23 <u>Act 58</u>
	\$42,009,569,300	\$39,205,871,400	\$39,205,871,400	\$39,203,096,400
Change to:				
Base Doubled	\$3,396,636,900	\$592,939,000	\$592,939,000	\$590,164,000
Governor		-2,803,697,900	-2,803,697,900	-2,806,472,900
Jt. Finance			0	-2,775,000
Legislature				-2,775,000

FIGURE 1

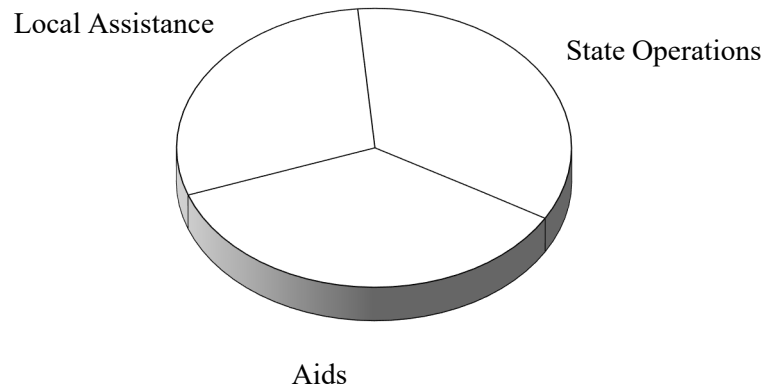
**2021-23 All Funds Appropriations
By Functional Area**



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Human Relations and Resources	\$37,602,610,700	42.9%
Education	30,826,163,500	35.2
Environmental Resources	7,809,583,700	8.9
Shared Revenue and Tax Relief	5,941,898,400	6.8
All Other		
General Executive	2,774,941,500	3.2
Commerce	1,127,977,500	1.3
General Appropriations	747,710,700	0.9
Judicial	303,772,900	0.3
Compensation Reserves	232,308,500	0.3
Legislative	<u>176,068,800</u>	<u>0.2</u>
TOTAL	\$87,543,036,200	100.0%

FIGURE 2

2021-23 All Funds Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
Aids to Individuals and Organizations	\$31,640,208,500	36.1%
State Operations	(30,501,136,600)	(34.8)
UW System	12,935,390,400	14.8
Corrections	2,752,934,900	3.1
Other Programs	14,580,502,800	16.7
Compensation Reserves	232,308,500	0.2
Local Assistance	<u>25,401,691,100</u>	<u>29.1</u>
TOTAL	\$87,543,036,200	100.0%

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>	Act 58 <u>Change to Base</u>
Military Affairs	554.10	550.50	545.50	545.50	545.50	-8.60
Natural Resources	2,535.60	2,544.60	2,510.93	2,510.93	2,510.93	-24.67
Public Defender	614.85	624.85	619.85	619.85	619.85	5.00
Public Instruction	643.00	644.00	643.00	643.00	643.00	0.00
Public Service Commission	154.75	160.25	154.75	154.75	154.75	0.00
Revenue	1,182.03	1,201.03	1,178.00	1,178.00	1,178.00	-4.03
Safety and Professional Services	241.14	253.64	242.14	242.14	242.14	1.00
Secretary of State	2.00	4.00	2.00	2.00	2.00	0.00
State Fair Park Board	47.00	47.00	47.00	47.00	47.00	0.00
State Treasurer	1.00	4.00	1.00	1.00	1.00	0.00
Supreme Court	236.25	225.85	232.85	232.85	232.85	-3.40
Tourism	34.00	34.50	34.00	34.00	34.00	0.00
Transportation	3,244.11	3,245.11	3,238.91	3,238.91	3,238.91	-5.20
University of Wisconsin System	35,671.25	35,722.77	35,671.25	35,671.25	35,671.25	0.00
Veterans Affairs	1,269.36	1,249.43	1,242.43	1,242.43	1,242.43	-26.93
Wisconsin Technical College System	55.00	55.00	55.00	55.00	55.00	0.00
Workforce Development	<u>1,707.05</u>	<u>1,667.95</u>	<u>1,610.45</u>	<u>1,610.45</u>	<u>1,610.45</u>	<u>-96.60</u>
Total	71,480.59	71,789.33	71,306.40	71,306.40	71,306.40	-174.19

TABLE 7

Full-Time Equivalent Positions Summary by Funding Source

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>	Act 58 Change to Base
GPR	35,558.12	35,922.07	35,610.31	35,610.31	35,610.31	52.19
FED	10,172.38	10,025.72	10,025.12	10,025.12	10,025.12	-147.26
PR	20,918.98	20,970.28	20,859.77	20,859.77	20,859.77	-59.21
SEG	<u>4,831.11</u>	<u>4,871.26</u>	<u>4,811.20</u>	<u>4,811.20</u>	<u>4,811.20</u>	<u>-19.91</u>
TOTAL	71,480.59	71,789.33	71,306.40	71,306.40	71,306.40	-174.19

All Funds Comparison

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>
Authorized Positions	71,480.59	71,789.33	71,306.40	71,306.40	71,306.40
Change to Base		308.74	-174.19	-174.19	-174.19
Change to Governor			-482.93	-482.93	-482.93
Change to Jt. Finance				0.00	0.00
Change to Legislature					0.00

General Fund Comparison

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>
Authorized Positions	35,558.12	35,922.07	35,610.31	35,610.31	35,610.31
Change to Base		363.95	52.19	52.19	52.19
Change to Governor			-311.76	-311.76	-311.76
Change to Jt. Finance				0.00	0.00
Change to Legislature					0.00

OVERVIEW

GENERAL FUND BUDGET AND POSITION SUMMARIES

TABLE 8**2021-23 General Fund Condition Statement**

	<u>2021-22</u>	<u>2022-23</u>
Revenues		
Opening Balance, July 1	\$2,520,354,800	\$2,001,404,000
Taxes*	18,570,664,000	19,457,864,000
Departmental Revenues		
Tribal Gaming Revenues	0	20,764,200
Other	<u>464,355,600</u>	<u>471,370,400</u>
Total Available	\$21,555,374,400	\$21,951,402,600
Appropriations, Transfers, and Reserves		
Gross Appropriations	\$19,302,516,200	\$19,752,699,400
Transfers to:		
Transportation Fund	178,869,600	97,289,300
Building Trust Fund	15,000,000	0
MA Trust Fund	174,665,900	527,783,700
UI Trust Fund	60,000,000	60,000,000
Compensation Reserves	41,929,200	105,951,600
Less Lapses	<u>-219,010,500</u>	<u>-267,069,300</u>
Net Appropriations	\$19,553,970,400	\$20,276,654,700
Balances		
Gross Balance	\$2,001,404,000	\$1,674,747,900
Less Required Statutory Balance	<u>-90,000,000</u>	<u>-95,000,000</u>
Net Balance, June 30	\$1,911,404,000	\$1,579,747,900

*Includes the estimated fiscal effects of 2021 Acts 1 and 2, which were enacted on February 18, 2021.

TABLE 9

Estimated 2021-23 General Fund Taxes

<u>Tax Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>	<u>Percent of Total</u>
Individual Income	\$8,680,464,000	\$9,115,564,000	\$17,796,028,000	46.8%
Sales and Use	6,639,600,000	6,844,500,000	13,484,100,000	35.5
Corporate Income/Franchise	1,910,000,000	2,160,000,000	4,070,000,000	10.7
Public Utility	354,000,000	352,000,000	706,000,000	1.9
Excise				
Cigarette	494,000,000	483,000,000	977,000,000	2.6
Tobacco Products	96,000,000	100,000,000	196,000,000	0.5
Vapor Products	1,700,000	2,000,000	3,700,000	<0.1
Liquor and Wine	60,000,000	61,000,000	121,000,000	0.3
Beer	8,900,000	8,800,000	17,700,000	<0.1
Insurance Company	209,000,000	217,000,000	426,000,000	1.1
Miscellaneous	<u>117,000,000</u>	<u>114,000,000</u>	<u>231,000,000</u>	<u>0.6</u>
TOTAL*	\$18,570,664,000	\$19,457,864,000	\$38,028,528,000	100.0%

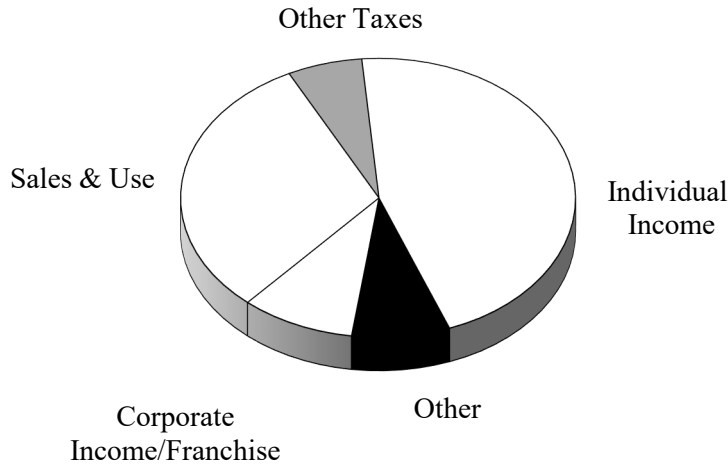
*Includes the estimated fiscal effects of 2021 Acts 1 and 2, which were enacted on February 18, 2021.

TABLE 10**Estimated 2021-23 Departmental Revenues**

	<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>
Administration	\$5,750,000	\$5,780,900	\$11,530,900
Agriculture, Trade and Consumer Protection	51,500	51,500	103,000
Appropriation Obligation Bonds	180,679,800	188,652,000	369,331,800
Children and Families	45,300	45,300	90,600
Circuit Courts	35,188,700	34,080,100	69,268,800
Corrections	3,400,000	3,141,300	6,541,300
Court of Appeals	115,900	110,500	226,400
Educational Communications Board	8,900	8,900	17,800
Financial Institutions	83,076,700	84,191,500	167,268,200
Health Services	44,307,500	44,307,500	88,615,000
Higher Educational Aids Board	300,000	500,000	800,000
Insurance Commissioner	23,877,100	23,682,100	47,559,200
Interest Earnings	3,000,000	1,500,000	4,500,000
Military Affairs	200,000	200,000	400,000
Miscellaneous Appropriations	10,669,300	10,669,300	21,338,600
Natural Resources	5,100,000	5,150,000	10,250,000
Public Defender	2,500	2,500	5,000
Public Instruction	400,000	400,000	800,000
Public Service Commission	1,899,400	1,877,700	3,777,100
Revenue	33,840,000	34,340,000	68,180,000
Safety and Professional Services	1,700,000	1,900,000	3,600,000
Secretary of State	100,000	100,000	200,000
Shared Revenue and Tax Relief	9,026,300	9,026,300	18,052,600
Supreme Court	26,700	23,000	49,700
Transportation	2,800,000	2,800,000	5,600,000
University of Wisconsin System	18,500,000	18,500,000	37,000,000
Wisconsin Economic Development Corporation	250,000	250,000	500,000
Workforce Development	<u>40,000</u>	<u>80,000</u>	<u>120,000</u>
Subtotal	\$464,355,600	\$471,370,400	\$935,726,000
Tribal Gaming	<u>0</u>	<u>20,764,200</u>	<u>20,764,200</u>
Total	\$464,355,600	\$492,134,600	\$956,490,200

FIGURE 3

Estimated 2021-23 General Fund Revenues

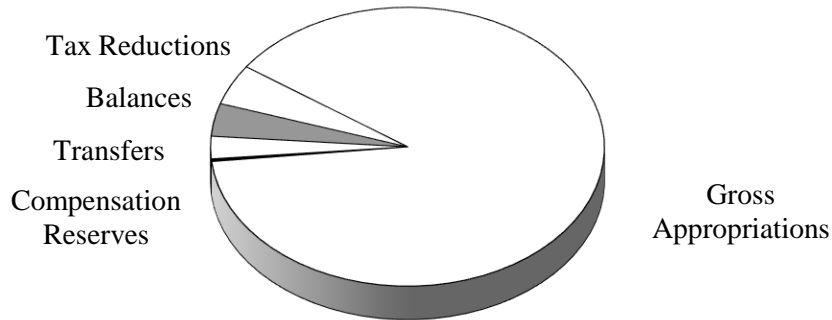


<u>Tax Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Individual Income*	\$19,860,000,000	45.6%
Sales & Use*	13,485,000,000	31.0
Corporate Income/Franchise	4,070,000,000	9.3
Public Utility	706,000,000	1.6
Excise		
Cigarette	977,000,000	2.2
Tobacco Products	196,000,000	0.4
Vapor Products	3,700,000	<0.1
Liquor and Wine	121,000,000	0.3
Beer	17,700,000	<0.1
Insurance	426,000,000	1.0
Miscellaneous	231,000,000	0.5
Total -- Taxes	<u>\$40,093,400,000</u>	<u>92.0%</u>
<u>Other</u>		
Opening Balance, July 1, 2021	\$2,520,354,800	5.8%
Departmental Revenues	<u>956,490,200</u>	<u>2.2</u>
Total -- Other	<u>\$3,476,845,000</u>	<u>8.0%</u>
GRAND TOTAL	\$43,570,245,000	100.0%

*Estimated taxes prior to: (a) \$2,063,972,000 of individual income tax reductions; and (b) \$900,000 of sales and use tax reductions.

FIGURE 4

Use of 2021-23 General Fund Revenues



<u>Use</u>	<u>Amount</u>	<u>Percent of Total</u>
General Fund Tax Reductions	(\$2,064,872,000)	(4.7%)
Individual Income Rate Reduction	2,013,500,000	4.6
Other	51,372,000	0.1
Gross Appropriations	39,055,215,600	88.6
Compensation Reserves	147,880,800	0.3
Transfers	(1,113,608,500)	(2.6)
Transportation Fund	276,158,900	0.6
Building Trust Fund	15,000,000	<0.1
MA Trust Fund	702,449,600	1.6
UI Trust Fund	120,000,000	0.3
Balances	(1,674,747,900)	(3.8)
Statutory Balance	95,000,000	0.2
Net Balance	<u>1,579,747,900</u>	<u>3.6</u>
GROSS TOTAL	\$44,056,324,800	100.0%
Less Lapses	<u>-486,079,800</u>	
NET TOTAL	\$43,570,245,000	

TABLE 11

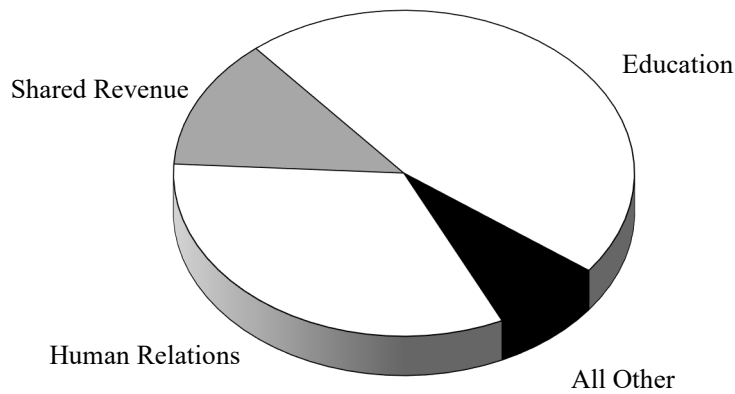
Summary of General Fund Appropriations by Agency

<u>Agency</u>	2020-21 Adjusted <u>Base Doubled</u>	2021-23 <u>Governor</u>	2021-23 <u>Jt. Finance</u>	2021-23 <u>Legislature</u>	2021-23 <u>Act 58</u>	2021-23 Act 58 <u>Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Administration	\$36,667,200	\$143,318,600	\$34,838,300	\$34,838,300	\$34,838,300	-\$1,828,900	-5.0%
Agriculture, Trade and Consumer Protection	58,973,600	97,687,600	62,055,700	62,055,700	62,055,700	3,082,100	5.2
Appropriation Obligation Bonds	834,040,000	592,368,300	592,368,300	592,368,300	592,368,300	-241,671,700	-29.0
Board for People with Developmental Disabilities	240,000	258,000	258,000	258,000	258,000	18,000	7.5
Board of Commissioners of Public Lands	3,522,400	3,512,800	3,208,000	3,208,000	3,208,000	-314,400	-8.9
Board on Aging and Long-Term Care	3,266,400	3,475,700	3,329,400	3,329,400	3,329,400	63,000	1.9
Building Commission	63,763,600	99,569,500	77,718,200	77,718,200	77,718,200	13,954,600	21.9
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	973,317,600	1,220,192,000	993,563,800	993,563,800	993,563,800	20,246,200	2.1
Circuit Courts	214,725,600	211,916,200	213,232,300	213,232,300	213,232,300	-1,493,300	-0.7
Compensation Reserves	---	171,873,900	147,880,800	147,880,800	147,880,800	147,880,800	
Corrections	2,549,799,000	2,616,130,100	2,589,260,400	2,589,260,400	2,589,260,400	39,461,400	1.5
Court of Appeals	23,320,800	22,662,900	22,662,900	22,662,900	22,662,900	-657,900	-2.8
District Attorneys	102,045,400	113,607,300	107,999,500	107,999,500	107,999,500	5,954,100	5.8
Educational Communications Board	12,506,400	11,877,000	11,892,000	11,892,000	11,892,000	-614,400	-4.9
Elections Commission	9,411,400	9,745,300	9,572,600	9,572,600	9,572,600	161,200	1.7
Employee Trust Funds	112,800	75,100	75,100	75,100	75,100	-37,700	-33.4
Employment Relations Commission	1,840,400	2,635,500	1,714,800	1,714,800	1,714,800	-125,600	-6.8
Environmental Improvement Fund	18,996,200	55,526,100	14,967,200	14,967,200	14,967,200	-4,029,000	-21.2
Ethics Commission	1,850,000	1,912,400	1,985,600	1,985,600	1,985,600	135,600	7.3
Financial Institutions	0	2,000,000	0	0	0	0	0.0
Governor	8,327,400	8,474,600	8,474,600	8,474,600	8,474,600	147,200	1.8
Health Services	8,815,593,400	9,278,235,000	8,859,576,900	8,859,576,900	8,859,576,900	43,983,500	0.5
Higher Educational Aids Board	287,083,000	321,338,600	287,187,800	287,187,800	287,187,800	104,800	<0.1
Historical Society	43,914,000	44,296,600	42,927,600	42,927,600	42,927,600	-986,400	-2.2

<u>Agency</u>	<u>2020-21 Adjusted Base Doubled</u>	<u>2021-23 Governor</u>	<u>2021-23 Jt. Finance</u>	<u>2021-23 Legislature</u>	<u>2021-23 Act 58</u>	<u>2021-23 Act 58 Change Over Base</u>	
						<u>Amount</u>	<u>%</u>
Insurance	\$144,547,400	\$119,364,900	\$75,778,000	\$75,778,000	\$75,778,000	-\$68,769,400	-47.6%
Judicial Commission	644,400	690,600	690,600	690,600	690,600	46,200	7.2
Justice	127,654,800	172,680,800	150,020,800	150,020,800	150,020,800	22,366,000	17.5
Labor and Industry Review Commission	341,000	299,000	299,000	299,000	299,000	-42,000	-12.3
Legislature	160,016,600	158,591,100	171,203,100	171,203,100	171,203,100	11,186,500	7.0
Lieutenant Governor	875,800	1,351,000	941,000	941,000	941,000	65,200	7.4
Medical College of Wisconsin	21,994,600	22,335,800	21,818,200	21,818,200	21,818,200	-176,400	-0.8
Military Affairs	62,718,800	72,284,100	59,447,000	59,447,000	59,447,000	-3,271,800	-5.2
Miscellaneous Appropriations	301,475,000	321,431,100	316,738,200	316,738,200	316,738,200	15,263,200	5.1
Natural Resources	211,932,400	219,388,500	197,526,000	197,526,000	197,526,000	-14,406,400	-6.8
Program Supplements	14,282,000	21,682,000	266,900,900	266,900,900	264,875,900	250,593,900	1754.6
Public Defender	215,887,200	225,977,900	224,013,700	224,013,700	224,013,700	8,126,500	3.8
Public Instruction	13,590,141,800	15,231,894,900	14,244,097,500	14,244,097,500	14,243,347,500	653,205,700	4.8
Public Service Commission	0	155,600,000	0	0	0	0	0.0
Revenue	382,254,200	388,518,300	374,600,800	374,600,800	374,600,800	-7,653,400	-2.0
Shared Revenue and Tax Relief	5,450,834,000	5,344,566,300	5,111,816,200	5,111,816,200	5,111,816,200	-339,017,800	-6.2
State Fair Park Board	4,876,000	3,787,100	3,740,300	3,740,300	3,740,300	-1,135,700	-23.3
State Treasurer	0	437,900	0	0	0	0	0.0
Supreme Court	36,021,400	34,747,800	34,747,800	34,747,800	34,747,800	-1,273,600	-3.5
Tourism	10,701,400	22,848,100	13,516,200	13,516,200	13,516,200	2,814,800	26.3
Transportation	232,191,000	204,502,600	192,915,000	192,915,000	192,915,000	-39,276,000	-16.9
University of Wisconsin System	2,375,172,000	2,566,737,500	2,382,395,300	2,382,395,300	2,382,395,300	7,223,300	0.3
Veterans Affairs	5,511,200	4,584,000	4,845,800	4,845,800	4,845,800	-665,400	-12.1
Wisconsin Economic Development Corporation	25,101,400	345,101,400	14,901,400	14,901,400	14,901,400	-10,200,000	-40.6
Wisconsin Technical College System	1,064,719,800	1,100,674,600	1,145,674,600	1,145,674,600	1,145,674,600	80,954,800	7.6
Workforce Development	<u>107,731,600</u>	<u>234,812,900</u>	<u>108,504,200</u>	<u>108,504,200</u>	<u>108,504,200</u>	<u>772,600</u>	0.7
Total	\$38,612,932,400	\$42,009,569,300	\$39,205,871,400	\$39,205,871,400	\$39,203,096,400	\$590,164,000	1.5%

FIGURE 5

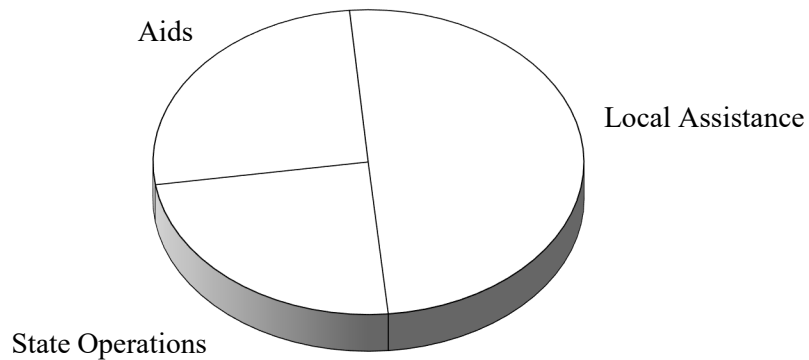
**2021-23 General Fund Appropriations
By Functional Area**



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Education	\$18,135,243,000	46.3%
Human Relations and Resources	12,880,809,600	32.9
Shared Revenue and Tax Relief	5,111,816,200	13.0
All Other		
General Executive	1,250,078,000	3.2
General Appropriations	659,332,300	1.7
Environmental Resources	418,924,400	1.0
Judicial	271,333,600	0.7
Legislative	171,203,100	0.4
Commerce	156,475,400	0.4
Compensation Reserves	<u>147,880,800</u>	<u>0.4</u>
TOTAL	\$39,203,096,400	100.0%

FIGURE 6

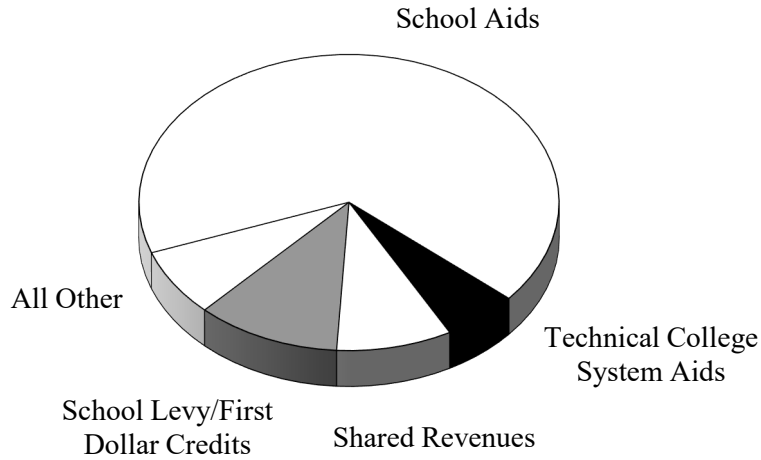
2021-23 General Fund Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Assistance	\$19,555,946,300	49.9%
Aids to Individuals and Organizations	10,197,924,000	26.0
State Operations	(9,449,226,100)	(24.1)
Corrections	2,511,380,100	6.4
UW System	2,382,395,300	6.1
Other Programs	4,407,569,900	11.2
Compensation Reserves	<u>147,880,800</u>	<u>0.4</u>
TOTAL	\$39,203,096,400	100.0%

FIGURE 7

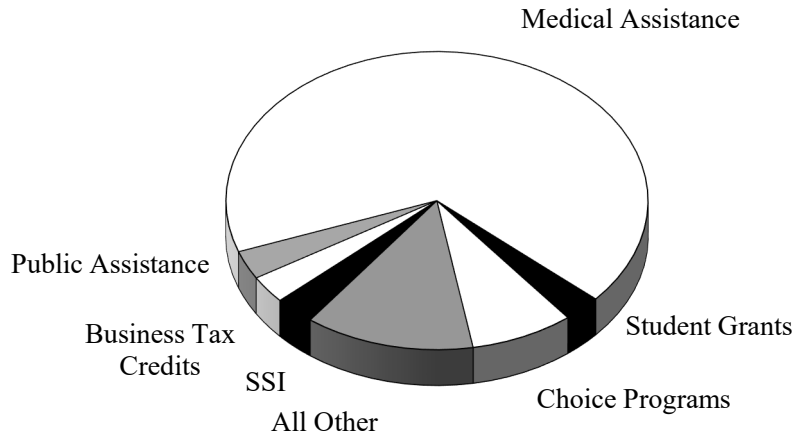
**2021-23 General Fund Appropriations
Local Assistance**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Elementary and Secondary School Aids	\$13,061,862,100	66.8%
School Levy/First Dollar Tax Credits	2,176,637,900	11.1
Shared Revenues	1,753,837,100	9.0
Technical College System Aids	1,139,486,600	5.8
Community and Juvenile Correctional Services	620,452,600	3.2
Aid for Exempt Computer Property	196,094,200	1.0
Aid for Exempt Personal Property	148,413,600	0.8
Income Maintenance and Circuit Court Payments	107,854,700	0.5
Other	<u>351,307,500</u>	<u>1.8</u>
TOTAL	\$19,555,946,300	100.0%

FIGURE 8

**2021-23 General Fund Appropriations
Aids to Individuals and Organizations**

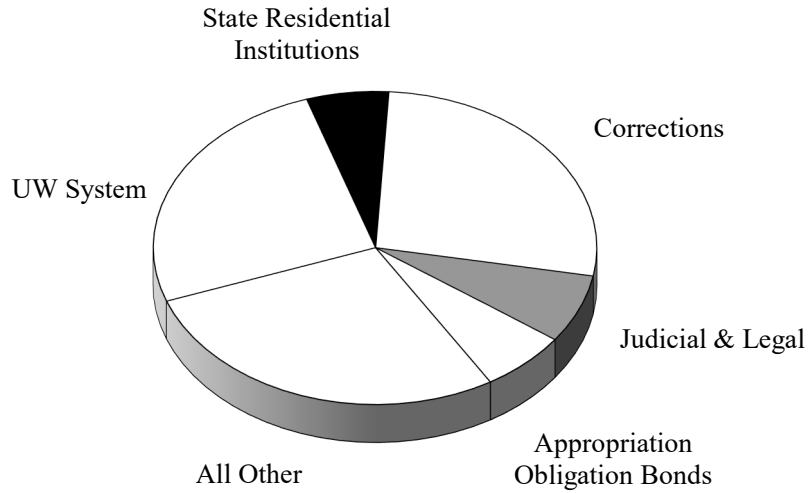


<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Medical Assistance Benefits*	\$6,918,343,900	67.8%
Private School Choice Programs	875,895,900	8.6
Public Assistance	320,610,400	3.1
Supplemental Security Income	316,810,800	3.1
Student Grants and Aids	299,860,400	2.9
Individual Tax Credits	280,400,000	2.7
Refundable Business Tax Credits	272,505,000	2.8
Independent Charter Schools	176,344,900	1.7
Milwaukee Child Welfare	139,518,300	1.4
Out-of-Home Care and Adoption Services	106,401,800	1.1
Other	<u>491,232,600</u>	<u>4.8</u>
TOTAL	\$10,197,924,000	100.0%

*Excludes \$702,449,600 transferred to the segregated MA Trust Fund.

FIGURE 9

**2021-23 General Fund Appropriations
State Operations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Correctional Operations	\$2,511,380,100	26.6%
UW System	2,382,135,300	25.2
Judicial and Legal Services	662,732,200	7.0
Appropriation Obligation Bonds	592,368,300	6.3
State Residential Institutions	555,429,900	5.9
Tax Administration	374,600,800	4.0
Health Services/Workforce Development	357,305,000	3.8
Joint Finance -- Supplemental Appropriation	264,478,900	2.8
Income Tax Reciprocity	231,400,000	2.4
Conservation Fund -- Forestry Account	223,744,400	2.4
Transportation Debt Service	192,915,000	2.0
Natural Resources	175,948,400	1.9
Legislature	171,203,100	1.8
Other	<u>753,584,700</u>	<u>7.9</u>
TOTAL	\$9,449,226,100	100.0%

TABLE 12
Distribution of 2021-23 General Fund Appropriations

	<u>Amount</u>	<u>Total % of Category</u>	<u>% of Total</u>
LOCAL ASSISTANCE			
Elementary and Secondary School Aids	\$13,061,862,100	66.8%	33.3%
School Levy/First Dollar Tax Credits	2,176,637,900	11.1	5.5
Shared Revenues	1,753,837,100	9.0	4.5
Technical College System Aids	1,139,486,600	5.8	2.9
Community and Juvenile Correctional Services	620,452,600	3.2	1.6
Aid for Exempt Computer Property	196,094,200	1.0	0.5
Aid for Exempt Personal Property	148,413,600	0.8	0.4
Income Maintenance and Circuit Court Payments	107,854,700	0.5	0.3
Other	<u>351,307,500</u>	<u>1.8</u>	<u>0.9</u>
TOTAL--LOCAL ASSISTANCE	\$19,555,946,300	100.0%	49.9%
AIDS TO INDIVIDUALS AND ORGANIZATIONS			
Medical Assistance Benefits*	\$6,918,343,900	67.8%	17.6%
Private School Choice Programs	875,895,900	8.6	2.2
Public Assistance	320,610,400	3.1	0.8
Supplemental Security Income	316,810,800	3.1	0.8
Student Grants and Aids	299,860,400	2.9	0.8
Individual Tax Credits	280,400,000	2.8	0.7
Refundable Business Tax Credits	272,505,000	2.7	0.7
Independent Charter Schools	176,344,900	1.7	0.4
Milwaukee Child Welfare	139,518,300	1.4	0.4
Out-of-Home Care and Adoption Services	106,401,800	1.1	0.3
Other	<u>491,232,600</u>	<u>4.8</u>	<u>1.3</u>
TOTAL--AIDS	\$10,197,924,000	100.0%	26.0%
STATE OPERATIONS			
Correctional Operations	\$2,511,380,100	26.6%	6.4%
UW System	2,382,135,300	25.2	6.1
Judicial and Legal Services	662,732,200	7.0	1.7
Appropriation Obligation Bonds	592,368,300	6.3	1.5
State Residential Institutions	555,429,900	5.9	1.4
Tax Administration	374,600,800	4.0	1.0
Health Services/Workforce Development	357,305,000	3.8	0.9
Joint Finance -- Supplemental Appropriation	264,478,900	2.8	0.7
Income Tax Reciprocity	231,400,000	2.4	0.6
Conservation Fund -- Forestry Account	223,744,400	2.4	0.6
Transportation Debt Service	192,915,000	2.0	0.5
Natural Resources	175,948,400	1.9	0.4
Legislature	171,203,100	1.8	0.4
Other	<u>753,584,700</u>	<u>7.9</u>	<u>1.9</u>
TOTAL--STATE OPERATIONS	\$9,449,226,100	100.0%	24.1%
GRAND TOTAL	\$39,203,096,400		100.0%

*Excludes \$702,449,600 transferred to the segregated MA Trust Fund.

TABLE 13**2021-23 General Fund Appropriations
Ten Largest General Fund Programs**

	<u>Amount</u>	<u>Total % of Total</u>	<u>Cumulative % of Total</u>
Elementary and Secondary School Aids	\$13,061,862,100	33.3%	33.3%
Medical Assistance Benefits*	6,918,343,900	17.6	50.9
Correctional Operations	2,511,380,100	6.4	57.3
UW System	2,382,135,300	6.1	63.4
School Levy/First Dollar Tax Credits	2,176,637,900	5.5	68.9
Shared Revenues	1,753,837,100	4.5	73.4
Technical College System Aids	1,139,486,600	2.9	76.3
Private School Choice Programs	875,895,900	2.2	78.5
Judicial and Legal Services	662,732,200	1.7	80.2
Community and Juvenile Correctional Services	620,452,600	1.6	81.8
Subtotal	\$32,102,763,700	81.8%	
All Other Programs	7,100,332,700	18.2%	100.0%
GRAND TOTAL	\$39,203,096,400	100.0%	

*Excludes \$702,449,600 transferred to the segregated MA Trust Fund.

TABLE 14**Summary of General Fund Full-Time Equivalent Positions by Agency**

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>	Act 58 <u>Change to Base</u>
Administration	63.72	67.87	59.87	59.87	59.87	-3.85
Agriculture, Trade and Consumer Protection	199.40	215.40	201.40	201.40	201.40	2.00
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	20.48	21.78	20.48	20.48	20.48	0.00
Children and Families	232.92	240.10	232.92	232.92	232.92	0.00
Circuit Courts	527.00	543.00	543.00	543.00	543.00	16.00
Corrections	9,668.62	9,788.22	9,716.22	9,716.22	9,716.22	47.60
Court of Appeals	75.50	75.50	75.50	75.50	75.50	0.00
District Attorneys	449.00	458.90	456.40	456.40	456.40	7.40
Educational Communications Board	26.94	26.94	25.94	25.94	25.94	-1.00
Elections Commission	25.75	25.75	25.75	25.75	25.75	0.00
Employment Relations Commission	6.00	9.00	6.00	6.00	6.00	0.00
Ethics Commission	4.55	4.55	4.70	4.70	4.70	0.15
Governor	37.25	37.25	37.25	37.25	37.25	0.00
Health Services	2,657.23	2,721.34	2,642.84	2,642.84	2,642.84	-14.39
Higher Educational Aids Board	10.00	10.00	10.00	10.00	10.00	0.00
Historical Society	112.65	112.65	112.65	112.65	112.65	0.00
Insurance	0.00	10.00	0.00	0.00	0.00	0.00
Judicial Commission	2.00	2.00	2.00	2.00	2.00	0.00
Justice	408.58	414.58	405.58	405.58	405.58	-3.00
Labor and Industry Review Commission	0.80	0.80	0.80	0.80	0.80	0.00
Legislature	758.17	758.17	758.17	758.17	758.17	0.00
Lieutenant Governor	5.00	7.00	5.00	5.00	5.00	0.00
Military Affairs	82.08	87.08	82.08	82.08	82.08	0.00
Natural Resources	223.52	224.52	222.52	222.52	222.52	-1.00
Public Defender	609.85	619.85	614.85	614.85	614.85	5.00
Public Instruction	252.47	253.47	252.47	252.47	252.47	0.00
Public Service Commission	0.00	8.50	0.00	0.00	0.00	0.00
Revenue	953.08	971.08	950.15	950.15	950.15	-2.93
State Treasurer	0.00	2.00	0.00	0.00	0.00	0.00

TABLE 14 (continued)

Summary of General Fund Full-Time Equivalent Positions by Agency

	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	2022-23 <u>Legislature</u>	2022-23 <u>Act 58</u>	Act 58 <u>Change to Base</u>
Supreme Court	115.50	115.50	115.50	115.50	115.50	0.00
Tourism	32.00	32.50	32.00	32.00	32.00	0.00
University of Wisconsin System	17,814.49	17,821.49	17,814.49	17,814.49	17,814.49	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>202.53</u>	<u>151.03</u>	<u>151.03</u>	<u>151.03</u>	<u>0.21</u>
Total	35,558.12	35,922.07	35,610.31	35,610.31	35,610.31	52.19

OVERVIEW

TRANSPORTATION FUND BUDGET

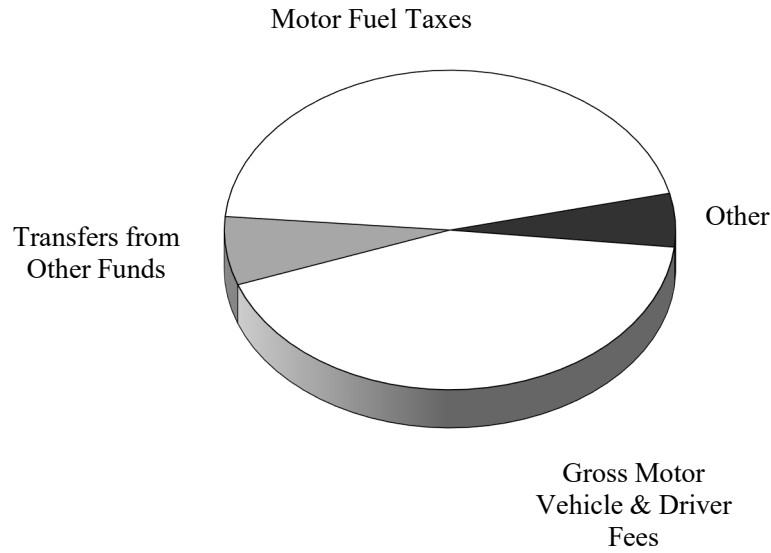
TABLE 15

2021-23 Transportation Fund Condition Statement

	<u>2021-22</u>	<u>2022-23</u>
Unappropriated Balance, July 1	\$35,554,300	\$2,266,900
Revenues		
Motor Fuel Tax	\$1,025,431,900	\$1,046,468,800
Registration and Title Fees		
Registration Revenues	693,856,100	697,884,300
Title Revenues	219,189,900	226,227,300
Miscellaneous Motor Vehicle Fees	25,887,700	25,970,500
Less Revenue Bond Debt Service	-220,762,600	-215,893,800
General Fund Transfer	178,869,600	97,289,300
Petroleum Inspection Fee One-Cent Deposit	38,500,000	39,350,000
Petroleum Inspection Fund Unencumbered Balance	15,088,900	15,985,800
Petroleum Inspection Fund Ongoing Transfer	6,258,500	6,258,500
Driver's License Fees	40,743,100	41,511,000
Railroad Property Taxes	44,124,200	44,675,700
Aeronautical Fees and Taxes	9,828,100	10,685,100
Miscellaneous Departmental Revenues	29,347,000	31,203,700
Investment Earnings	<u>3,000,000</u>	<u>3,000,000</u>
Total Annual Revenues	\$2,109,362,400	\$2,070,616,200
 Total Available	 \$2,144,916,700	 \$2,072,883,100
Appropriations and Reserves		
DOT Appropriations	\$2,108,395,200	\$2,014,260,500
Compensation and Other Fund Reserves	10,000,000	12,000,000
Less Estimated Lapses	-3,000,000	-3,000,000
Other Agency Appropriations	<u>27,254,600</u>	<u>27,816,400</u>
Net Appropriations and Reserves	\$2,142,649,800	\$2,051,076,900
 Unappropriated Balance, June 30	 \$2,266,900	 \$21,806,200

FIGURE 10

Estimated 2021-23 Transportation Fund Revenues



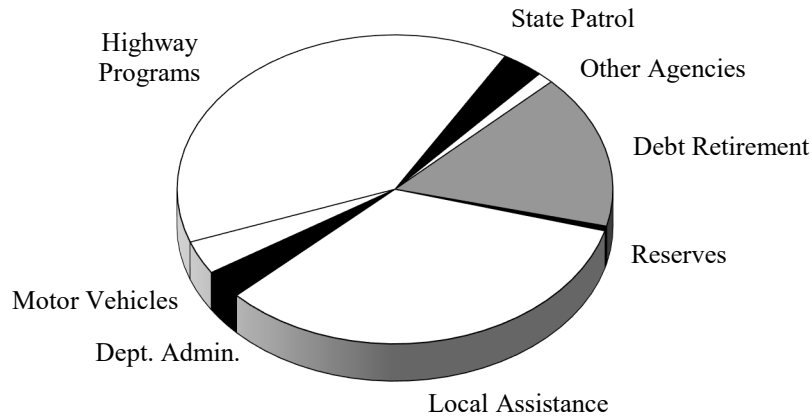
<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Motor Fuel Taxes	\$2,071,900,700	44.9%
Gross Motor Vehicle and Driver Fees*	1,971,269,900	42.7
Transfers from Other Funds	319,750,600	6.9
Petroleum Inspection Fee One-Cent Deposit	77,850,000	1.7
Railroad Property Taxes	88,799,900	1.9
Aeronautical Taxes and Fees	20,513,200	0.5
Miscellaneous Revenue	<u>66,550,700</u>	<u>1.4</u>
Total	\$4,616,635,000	100.0%

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

Note: The 2021-23 opening balance in the transportation fund totaled \$35.6 million, so the total amount of revenues available in the 2021-23 biennium is estimated at \$4,652.2 million.

FIGURE 11

2021-23 Transportation Fund Appropriations By Category



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Highway Programs*	1,807,122,900	39.0%
Local Assistance	1,556,509,600	33.6
Debt Retirement	749,280,400	16.1
Division of Motor Vehicles	160,508,500	3.5
Division of State Patrol	145,693,700	3.1
Department Administration	140,197,000	3.0
Other Agencies	55,071,000	1.2
Reserves	<u>22,000,000</u>	<u>0.5</u>
Total	\$4,636,383,100	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.

Note: Lapses to the transportation fund from the appropriations above are estimated to be \$6.0 million in 2021-23. Therefore, expenditures are estimated to be \$4,630.4 million.

OVERVIEW

LOTTERY FUND BUDGET

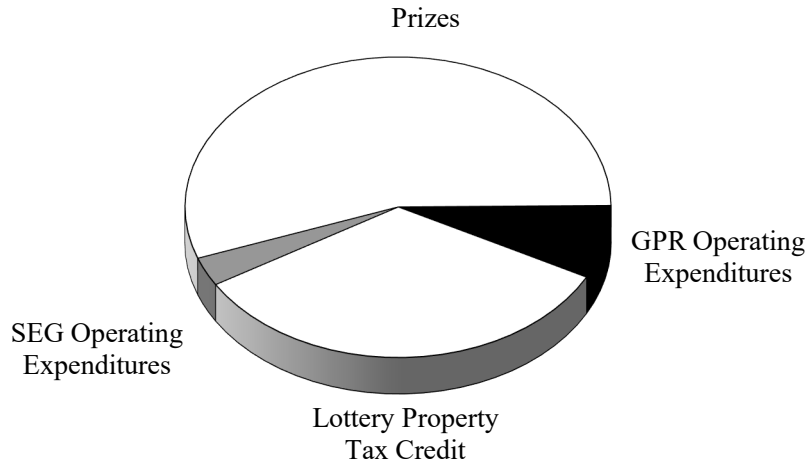
TABLE 16**2021-23 Lottery Fund Condition Statement**

	<u>2021-22</u>	<u>2022-23</u>
Fiscal Year Opening Balance	\$82,200,400	\$16,316,000
Operating Revenues		
Total Ticket Sales	\$815,610,000	\$815,610,000
Retailer Fees and Miscellaneous	<u>192,200</u>	<u>192,200</u>
Gross Revenues	\$815,802,200	\$815,802,200
Expenditures (SEG)		
Prizes	\$510,560,800	\$510,560,800
General Program Operations	20,203,400	20,203,400
Retailer Compensation	5,258,700	5,305,000
Vendor Fees	2,589,100	937,000
Gaming Law Enforcement	466,100	475,600
Lottery Credit Administration	316,900	316,900
Program Reserves	<u>149,600</u>	<u>301,900</u>
Total SEG Expenditures	\$539,544,600	\$538,100,600
Expenditures (GPR)		
Retailer Compensation	\$52,046,700	\$51,999,600
Vendor Fees	<u>20,828,300</u>	<u>20,875,400</u>
Total GPR Expenditures	\$72,875,000	\$72,875,000
Net SEG Proceeds	\$276,257,600	\$277,701,600
Interest Earnings	\$80,000	\$80,000
Total Available for Tax Relief *	\$358,538,000	\$294,097,600
Appropriations for Tax Relief		
Lottery and Gaming Credit	\$341,556,400	\$277,116,000
Late Lottery and Gaming Credit Applications	<u>665,600</u>	<u>665,600</u>
Total Appropriations for Tax Relief	\$342,222,000	\$277,781,600
Gross Closing Balance	\$16,316,000	\$16,316,000
Reserve (2% of Gross Revenues)	\$16,316,000	\$16,316,000
Net Closing Balance	\$0	\$0

*Opening balance, net SEG proceeds, and interest earnings.

FIGURE 12

2021-23 Lottery Fund Expenditures



	<u>Amount</u>	<u>Percent of Total</u>
Prizes	\$1,021,121,600	55.4%
Lottery Property Tax Credit	\$620,003,600	33.6%
GPR Operating Expenditures	(145,750,000)	(7.9%)
Retailer Compensation	104,046,300	5.6
Vendor Payments	41,703,700	2.3
SEG Operating Expenditures	(56,523,600)	(3.1%)
General Program Operations	40,406,800	2.2
Retailer Compensation	10,563,700	0.6
Vendor Payments	3,526,100	0.2
Appropriations to DOJ and DOR	1,575,500	0.1
Program Reserves and Miscellaneous	<u>451,500</u>	<u><0.1</u>
TOTAL	\$1,843,398,800	100.0%