



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

May 6, 2021

Joint Committee on Finance

Paper #102

Sum Sufficient Appropriation Estimates

BACKGROUND

There are four types of appropriations in the state's schedule of appropriations, which is contained in Chapter 20 of the statutes. The four appropriation types are: (1) annual; (2) biennial; (3) continuing; and (4) sum sufficient. The first two types are sum certain in nature. That is, the Legislature has provided a specific amount of funding that cannot be exceeded except by a statutory change or a supplement approved by the Joint Committee on Finance. Expenditures from continuing appropriations are limited by the amount specifically appropriated or by the amount of available revenues from which the appropriation is made.

Sum sufficient appropriations are not limited and allow an agency to expend whatever amounts are necessary to fund a specific program. These appropriations generally apply to: (1) the payment of principal and interest (debt service); (2) the operation of the Office of the Governor, Courts, and the two houses of the Legislature; and (3) certain entitlement programs such as refundable business and property tax credits. Although not binding, an estimate of the amounts to be expended from sum sufficient appropriations is included in the biennial budget.

The attachments display estimates of current law changes to the 2020-21 base for sum sufficient appropriations for each year of the 2021-23 biennium. Attachment 1 shows changes to appropriations other than those for debt service. Attachment 2 provides changes to base year debt service appropriations.

In total, sum sufficient estimates shown on the attachments for 2021-23 equal -\$514.3 million.

CONCLUSION

If the Committee includes the sum sufficient estimates shown in the attachment in its version of the budget, the fiscal effects are shown below as a change to base.

	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>
GPR	-\$207,649,700	-\$256,296,700	-\$463,946,400
PR	-7,573,200	-6,619,600	-14,192,800
SEG	<u>-24,506,300</u>	<u>-11,607,500</u>	<u>-36,113,800</u>
Total	-\$239,729,200	-\$274,523,800	-\$514,253,000

Attachments

ATTACHMENT 1

Current Law 2021-23 Sum Sufficient Appropriation Estimates

<u>Statute, Agency and Purpose</u>	<u>Base 2020-21</u>	<u>Change to Base</u>	
		<u>2021-22</u>	<u>2022-23</u>
GPR			
20.145 Insurance commissioner			
(5)(b) Reinsurance plan; state subsidy	\$72,273,700	-\$14,228,900	-\$38,040,500
20.192 Wisconsin economic development corporation			
(1)(a) Operations and programs	12,550,700	-4,300,000	-5,900,000
20.255 Public instruction, department of			
(2)(aq) Per pupil aid	616,973,000	-8,216,200	-9,445,700
(2)(az) Special Needs Scholarship Program	17,084,900	8,542,800	23,228,800
(2)(fm) Charter schools	82,755,000	66,500	635,500
(2)(fp) Charter schools; office of educational opportunity	4,045,400	123,000	604,800
(2)(fr) Parental choice program for eligible school districts and other school districts	137,512,600	14,755,300	32,867,200
(2)(fu) Milwaukee parental choice program	250,323,300	-11,562,000	-8,775,100
20.370 Natural resources, department of			
(5)(da) Aids in lieu of taxes - general fund	6,672,500	82,500	127,500
20.410 Corrections, department of			
(3)(c) Reimbursement claims of counties or municipalities containing juvenile correctional facilities	81,000	14,000	14,000
20.435 Health services, department of			
(4)(ed) State supplement to federal supplemental security income program	159,747,400	-1,342,000	-1,342,000
(5)(da) Reimbursements to local units of government	300,000	200,000	200,000
20.465 Military Affairs, department of			
(2)(a) Tuition grants	6,200,000	-200,000	-200,000
(3)(e) Disaster recovery aid; public health emergency quarantine costs	3,000,000	-529,100	-1,447,600
20.505 Administration, department of			
(4)(er) Service award program; state awards	2,900,000	-143,500	-51,900

<u>Statute, Agency and Purpose</u>	Base	<u>Change to Base</u>	
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
20.515 Employee trust funds, department of			
(1)(a) Annuity supplements and payments	\$56,400	-\$14,400	-\$23,300
20.625 Circuit courts*			
(1)(a) Circuit courts	80,286,000	1,011,600	2,115,000
20.765 Legislature			
(1)(a) General program operations-assembly	28,620,100	2,500,000	2,500,000
(1)(b) General program operations-senate	20,238,500	2,500,000	2,500,000
(3)(fa) Membership in national associations	285,800	2,000	8,700
20.835 Shared revenue and tax relief			
(1)(db) County and municipal aid account	691,518,700	-776,300	-776,300
(1)(dm) Public utility distribution account	78,500,000	3,797,500	8,958,400
(1)(f) State aid; personal property tax exemption	74,730,100	-523,300	-523,300
(2)(b) Claim of right credit	120,000	12,000	12,000
(2)(bb) Jobs tax credit	2,900,000	-400,000	-1,700,000
(2)(bg) Business development credit	19,100,000	-6,200,000	-4,400,000
(2)(c) Homestead tax credit	71,000,000	-11,000,000	-13,000,000
(2)(co) Enterprise zone jobs credit	81,700,000	6,200,000	-11,600,000
(2)(cp) Electronics and information technology manufacturing zone credit	211,954,900	-182,894,900	-203,629,900
(2)(d) Research credit	9,000,000	6,300,000	9,400,000
(2)(dm) Farmland preservation credit	350,000	-20,000	-60,000
(2)(do) Farmland preservation credit, 2010 and beyond	17,100,000	-300,000	-300,000
(2)(em) Veterans and surviving spouses property tax credit	36,000,000	5,000,000	6,000,000
(2)(ep) Cigarette and tobacco product tax refunds	31,700,000	-1,500,000	-2,000,000
(2)(f) Earned income tax credit	26,200,000	2,300,000	2,700,000
(3)(b) School levy tax credit and first dollar credit	1,090,000,000	-1,862,100	-1,500,000
(3)(ef) Transfer to conservation fund; forestry	102,590,300	7,101,200	11,462,600
20.855 Miscellaneous appropriations			
(4)(bm) Oil pipeline terminal tax distribution	6,050,000	524,600	716,100
(4)(bv) General fund supplement to veterans trust fund	15,800,000	-1,400,000	-800,000
(4)(cm) Illinois income tax reciprocity	106,700,000	12,600,000	5,400,000
(4)(em) Transfer to the conservation fund; off-highway motorcycle fees	75,000	-13,900	-13,900
(4)(fr) Transfer to the transportation fund; disaster damage aids	<u>1,000,000</u>	<u>-1,000,000</u>	<u>0</u>
GPR Subtotal	\$4,175,995,300	-\$174,793,600	-\$196,078,900

*Includes funding and 16.0 positions for eight court branches in 2021-23 pursuant to 2019 Act 184.

<u>Statute, Agency and Purpose</u>	<u>Base</u> <u>2020-21</u>	<u>Change to Base</u>	
		<u>2021-22</u>	<u>2022-23</u>
PR			
20.566 Revenue, department of			
(1)(ho) Collections under multistate streamlined sales tax project	\$40,000	\$1,000	\$1,000
SEG			
20.370 Natural resources, department of			
(5)(dr) Aids in lieu of taxes - lands acquired after a specified date	\$6,570,000	\$70,000	-\$70,000
20.385 Kickapoo reserve management board			
(1)(r) Kickapoo valley reserve; aids in lieu of taxes	280,000	50,000	55,000
20.835 Shared revenue and tax relief			
(1)(r) Police and fire protection fund	52,557,000	776,400	776,400
(3)(s) Lottery and gaming credit; late applications	311,500	354,100	354,100
20.855 Miscellaneous appropriations			
(4)(s) Transfer to conservation fund; motorboat formula	12,951,300	262,700	548,100
(4)(t) Transfer to conservation fund; snowmobile formula	4,909,200	318,200	422,700
(4)(u) Transfer to conservation fund; all-terrain vehicle formula	1,874,200	19,100	35,500
(4)(v) Transfer to conservation fund; utility terrain vehicle formula	<u>534,400</u>	<u>242,800</u>	<u>398,300</u>
SEG Subtotal	\$79,987,600	\$2,093,300	\$2,520,100
Grand Total All Funds	\$4,256,022,900	-\$172,699,300	-\$193,557,800

ATTACHMENT 2

Current Law 2021-23 Sum Sufficient Appropriation Estimates for Debt Service

<u>Statute, Agency and Purpose</u>	<u>Base</u> <u>2020-21</u>	<u>Change to Base</u>	
		<u>2021-22</u>	<u>2022-23</u>
GPR			
20.115 Agriculture, trade and consumer protection, department of			
(2)(d) Principal repayment and interest	\$1,800	\$0	-\$1,000
(7)(b) Principal repayment and interest, conservation reserve enhancement	1,223,900	45,000	33,300
20.190 State fair park board			
(1)(c) Housing facilities principal repayment, interest and rebates	109,800	101,200	5,900
(1)(d) Principal repayment and interest	2,328,200	-466,400	-776,400
20.225 Educational communications board			
(1)(c) Principal repayment and interest	2,270,700	101,400	-317,900
20.245 Historical society			
(1)(e) Principal repayment, interest, and rebates	4,946,800	-450,500	-228,200
20.250 Medical College of Wisconsin			
(1)(c) Principal repayment, interest, and rebates; biomedical research and technology incubator	3,063,400	-199,000	-169,100
(1)(e) Principal repayment and interest	395,900	109,600	82,100
20.255 Public instruction, department of			
(1)(d) Principal repayment and interest	1,043,000	-6,400	-158,900
20.285 University of Wisconsin System			
(1)(d) Principal repayment and interest	213,970,700	-6,802,200	-2,578,900
20.320 Environmental improvement program			
(1)(c) Principal repayment and interest – clean water fund program	5,214,200	-1,190,100	-2,456,600
(2)(c) Principal repayment and interest – safe drinking water loan program	4,283,900	120,900	-503,200

<u>Statute, Agency and Purpose</u>	Base	<u>Change to Base</u>	
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
20.370 Natural resources, department of			
(7)(aa) Resource acquisition and development – principal repayment and interest	\$67,853,000	-\$5,674,300	-\$13,712,600
(7)(cc) Principal repayment and interest – combined sewer overflow; pollution abatement bonds	753,800	-99,800	-475,300
(7)(cd) Principal repayment and interest – municipal clean drinking water grants	6,400	-600	-4,100
(7)(ea) Administrative facilities – principal repayment and interest	586,800	-88,900	-227,300
20.395 Transportation, department of			
(6)(ad) Principal repayment and interest, contingent funding of SE WI freeway megaprojects	15,648,200	-104,000	1,537,200
(6)(ae) Principal repayment and interest, contingent funding of major highway and rehab	14,115,400	-171,400	-81,300
(6)(af) Principal repayment and interest, local roads for job preservation program and major highway and rehabilitation projects, state funds	86,331,900	-13,711,400	-26,745,100
20.410 Corrections, department of			
(1)(e) Principal repayment and interest	55,702,100	-6,626,500	-19,790,800
(3)(e) Principal repayment and interest	2,873,900	-171,700	-523,400
(3)(fm) Secured residential care centers for children and youth	0	280,300	1,935,100
20.435 Health services, department of			
(2)(ee) Principal repayment and interest	19,848,300	-1,210,900	-2,267,900
20.465 Military affairs, department of			
(1)(d) Principal repayment and interest	7,038,200	-340,400	-703,300
20.485 Veterans affairs, department of			
(1)(f) Principal repayment and interest	2,305,700	99,100	-762,500
20.505 Administration, department of			
(4)(es) Principal, interest, and rebates; general purpose revenue – schools	696,500	54,400	-371,000
(4)(et) Principal, interest, and rebates; general purpose revenue – public library boards	5,500	1,100	-2,100
(5)(c) Principal repayment and interest; Black Point Estate	242,900	-13,300	-48,300
20.855 Miscellaneous appropriations			
(8)(a) Dental clinic and education facility; principal repayment, interest and rebates	2,121,300	-105,600	-1,196,500
20.867 Building commission			
(1)(b) Principal repayment and interest; capitol and executive residence	6,689,900	-2,462,100	-4,168,700
(3)(a) Principal repayment and interest	16,562,200	7,160,200	15,376,200

<u>Statute, Agency and Purpose</u>	Base	Change to Base	
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
(3)(b) Principal repayment, interest, and rebates	\$1,178,700	\$99,400	\$359,100
(3)(bb) Principal repayment, interest, and rebates; AIDS Network, Inc.	23,600	-12,600	-12,500
(3)(bc) Principal repayment, interest, and rebates; Grand Opera House in Oshkosh	44,200	8,100	-900
(3)(bd) Principal repayment, interest, and rebates; Aldo Leopold climate change classroom and interactive laboratory	39,300	-2,400	-2,800
(3)(be) Principal repayment, interest, and rebates; Bradley Center Sports and Entertainment Corporation	1,722,900	-1,154,600	-1,194,100
(3)(bf) Principal repayment, interest, and rebates; AIDS Resource Center of Wisconsin, Inc.	62,900	-33,700	-33,400
(3)(bg) Principal repayment, interest, and rebates; Madison Children's Museum	19,700	-10,500	-10,400
(3)(bh) Principal repayment, interest, and rebates; Myrick Hixon EcoPark, Inc.	42,600	-5,900	-300
(3)(bj) Principal repayment, interest, and rebates; Lac du Flambeau Indian Tribal Cultural Center	17,800	-1,800	-1,800
(3)(bL) Principal repayment, interest, and rebates; family justice center	752,100	-26,600	-26,200
(3)(bm) Principal repayment, interest, and rebates; HR Academy, Inc.	126,300	-6,000	-29,300
(3)(bn) Principal repayment, interest and rebates; Hmong cultural centers	20,700	1,400	-800
(3)(bq) Principal repayment, interest and rebates; children's research institute	925,800	-22,600	-77,200
(3)(br) Principal repayment, interest and rebates	82,300	-11,800	-67,100
(3)(bt) Principal repayment, interest and rebates' WI Agriculture Education Center	331,300	-16,300	-19,500
(3)(bu) Principal repayment, interest and rebates; Civil War exhibit at the Kenosha Public Museum	33,700	-2,800	-3,400
(3)(bv) Principal repayment, interest, and rebates; Bond Health Center	76,300	-24,300	-14,600
(3)(bw) Principal repayment, interest, and rebates; Eau Claire confluence center	1,010,400	-50,600	-59,800
(3)(bx) Principal repayment, interest, and rebates; Carroll University	187,600	1,400	11,100
(3)(cb) Principal repayment, interest, and rebates; Domestic Abuse Intervention Services, Inc.	39,000	-2,500	-2,500
(3)(cd) Principal repayment, interest, and rebates; K I Convention Center	134,900	-800	-1,500
(3)(cf) Principal repayment, interest, and rebates; Dane County; livestock facilities	637,600	-64,000	-62,600
(3)(ch) Principal repayment, interest, and rebates; WI Maritime Center of Excellence	394,100	-49,900	-51,700
(3)(cj) Principal repayment, interest, and rebates; Norsekedalen Nature and Heritage Center	8,800	0	28,000
(3)(cq) Principal repayment, interest, and rebates; La Crosse Center	32,200	369,100	369,100
(3)(cr) Principal repayment, interest, and rebates; St. Ann Center for Intergenerational Care	349,500	-6,800	-11,400
(3)(cs) Principal repayment, interest, and rebates; Brown County innovation center	<u>335,400</u>	<u>-6,700</u>	<u>-700</u>
TOTAL General Purpose Revenue Debt Service	\$546,864,000	-\$32,856,100	-\$60,217,800
PR			
20.190 State Fair Park Board			
(1)(j) State fair principal repayment, interest and rebates	\$3,270,600	-\$1,224,600	-\$1,315,200
20.225 Educational communications board			
(1)(i) Program revenue facilities; principal repayment, interest, and rebates	900	-900	-900

<u>Statute, Agency and Purpose</u>	Base	<u>Change to Base</u>	
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
20.245 Historical society			
(1)(j) Self-amortizing facilities; principal repayment, interest, and rebates	\$73,000	-\$24,000	-\$7,700
20.285 University of Wisconsin System			
(1)(gi) Self-amortizing facilities principal and interest	159,286,300	-6,402,900	-1,133,400
20.410 Corrections, department of			
(1)(ko) Prison industries principal repayment, interest and rebates	61,000	-7,300	-15,800
20.485 Veterans affairs, department of			
(1)(go) Self-amortizing facilities; principal repayment and interest	2,342,500	1,616,000	2,673,700
20.505 Administration, department of			
(5)(g) Principal repayment, interest and rebates; parking	3,028,000	54,800	-769,900
(5)(kc) Principal repayment, interest and rebates	31,304,300	-1,017,300	-5,675,200
20.867 Building commission			
(3)(kd) Energy conservation construction projects; principal repayment, interest and rebates	768,700	-559,200	-307,300
(3)(km) Aquaculture demonstration facility; principal repayment and interest	<u>254,500</u>	<u>-8,800</u>	<u>-68,900</u>
TOTAL Program Revenue Debt Service	\$200,389,800	-\$7,574,200	-\$6,620,600
SEG			
20.115 Agriculture, trade and consumer protection, department of			
(7)(s) Principal repayment and interest; soil and water, environmental fund	\$4,852,200	-\$408,700	-\$191,300
20.320 Environmental improvement program			
(1)(t) Principal repayment and interest – clean water fund program bonds	8,000,000	0	-1,000,000
20.370 Natural resources, department of			
(7)(ar) Dam repair and removal – principal repayment and interest	271,600	-52,600	-136,500
(7)(au) State forest acquisition and development – principal repayment and interest	13,500,000	0	0
(7)(bq) Principal repayment and interest – remedial action	2,094,400	-468,100	-786,200
(7)(br) Principal repayment and interest – contaminated sediment	2,243,100	64,800	-209,400
(7)(cq) Principal repayment and interest – nonpoint source grants	4,693,700	-822,900	-1,220,400
(7)(cr) Principal repayment and interest – nonpoint source	2,403,200	-120,700	227,500
(7)(cs) Principal repayment and interest – urban nonpoint source cost-sharing	3,618,000	-567,000	-394,900

<u>Statute, Agency and Purpose</u>	Base	<u>Change to Base</u>	
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
(7)(ct) Principal repayment and interest – pollution abatement, environmental fund	\$4,300,600	-\$1,134,300	-\$2,796,500
(7)(cu) Principal repayment and interest – water pollution control	0	0	0
(7)(eq) Administrative facilities – principal repayment and interest	6,491,900	-387,500	-69,500
(7)(er) Administrative facilities – principal repayment and interest; environmental fund	1,126,900	-35,900	-5,400
20.395 Transportation, department of			
(6)(aq) Principal repayment and interest, transportation facilities, state highway rehabilitation, major highway projects, state funds	60,157,900	-11,689,900	-2,582,800
(6)(ar) Principal repayment and interest, buildings, state funds	19,100	2,700	8,900
(6)(au) Principal repayment and interest, southeast rehabilitation projects, southeast megaprojects, high cost bridge projects, state funds	95,411,300	-9,043,800	-2,903,400
(6)(av) Principal repayment and interest, contingent funding of major highway and rehab	14,310,000	-1,933,400	-2,064,800
20.485 Veterans affairs, department of			
(4)(qm) Repayment of principal and interest	<u>\$3,100</u>	<u>-\$2,300</u>	<u>-\$2,900</u>
TOTAL Segregated Revenue Debt Service	\$223,497,000	-\$26,599,600	-\$14,127,600
GRAND TOTAL All Debt Service	\$970,750,800	-\$67,029,900	-\$80,966,000