

2021-23 wisconsin  
state budget



# summary of governor's budget recommendations

legislative fiscal bureau  
march 2021



# **2021-23 WISCONSIN STATE BUDGET**

## **Summary of Governor's Budget Recommendations**

**Legislative Fiscal Bureau**

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## INTRODUCTION

This document provides a summary of each agency, program, and item contained in the state's 2021-23 budget as recommended by the Governor. The Governor's budget has been introduced in identical form as 2021 Assembly Bill 68 and 2021 Senate Bill 111.

An introductory portion of this document contains a Table of Contents, Index to Selected Provisions, Key to Abbreviations, and User's Guide. The Index to Selected Provisions is intended to assist the reader in locating items that one might not associate with a specific state agency.

The "2021-23 Overview" section provides a series of tables that display the Governor's recommended 2021-23 revenues, appropriations, and position levels.

Following the summary information is a section that contains summaries for each state agency and program within the bill. The agency summaries appear in alphabetical order and contain a funding and position table as well as a brief narrative description and corresponding fiscal effect, if any, of each budget provision.

The intent of the document is to summarize the Governor's 2021-23 budget as represented in AB 68/SB 111, the Executive Budget Book, and other budget materials prepared by the Department of Administration. Accordingly, the revenue and appropriation amounts of this summary are those developed by the administration.





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## 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.
AB 68/SB 111	Assembly Bill 68/Senate Bill 111, identical bills which incorporate the Governor's 2021-23 budget recommendations.
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 accompanying sample on entry page 5.

- ① Name of agency.
- ② Listed in this column are the funding sources 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 adjusted base represents authorized appropriation and position levels for 2020-21.
- ④ The Governor's recommended budget and position levels for 2021-22 and 2022-23.
- ⑤ These columns indicate the change, by amount and percentage, of the Governor's recommendation over the 2021-23 adjusted base year, doubled. For positions, the comparison is made between the recommended authorization for 2022-23 and that of 2020-21.
- ⑥ Indicates the beginning of the summary of each fiscal and statutory change to the agency's base budget and current law.
- ⑦ This uniform entry, "Standard Budget Adjustments," includes such things as full funding of continuing positions, turnover reductions, and removal of one-time funding items. The box, to the right of the title, highlights the funding and position change to the agency's base as a result of the item. For every item which has a fiscal and/or position change, a box with that information will be presented.
- ⑧ Listed here will be the bill section(s), if any, of the budget bill which relate to the provision. If the only change is to the agency's funding level (contained in the schedule of appropriations, Section 250 of the budget bill) no bill section will be listed.



# WISCONSIN TECHNICAL COLLEGE SYSTEM 1

Budget Summary <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">5</span>						FTE Position Summary <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">5</span>				
2	3	4		2021-23 Change Over Base Year Doubled		3	4		2022-23	
	2020-21	Governor					2020-21	2021-22	2022-23	Over 2020-21
Fund	Adjusted Base	2021-22	2022-23	Amount	%	2020-21	2021-22	2022-23	Number	%
GPR	\$532,359,900	\$550,337,300	\$550,337,300	\$35,954,800	3.4%	23.25	23.25	23.25	0.00	0.0%
FED	33,094,300	33,272,100	33,272,100	355,600	0.5	26.75	26.75	26.75	0.00	0.0
PR	4,645,700	4,705,300	4,705,300	119,200	1.3	5.00	5.00	5.00	0.00	0.0
<b>TOTAL</b>	<b>\$570,099,900</b>	<b>\$588,314,700</b>	<b>\$588,314,700</b>	<b>\$36,429,600</b>	<b>3.2%</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>	<b>0.00</b>	<b>0.0%</b>

## 6 Budget Change Items

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### 1. STANDARD BUDGET ADJUSTMENTS

**Governor:** Provide adjustments to the base budget totaling -\$45,200 GPR, \$355,600 FED, and \$19,200 PR for: (a) full funding of continuing position salaries and fringe benefits (-\$14,300 GPR, \$170,900 FED, and \$8,100 PR annually); and (b) lease and directed moves costs (-\$8,300 GPR, \$6,900 FED, and \$1,500 PR annually).

GPR	-\$45,200
FED	355,600
PR	<u>19,200</u>
<b>Total</b>	<b>\$329,600</b>

### 2. REVENUE LIMIT -- 2% MINIMUM INCREASE

**Governor:** Modify the revenue limit restriction for technical college districts to prohibit each district board from increasing its revenue by a percentage that exceeds 2% or the district's valuation factor, whichever is greater. Specify that this provision would first apply to revenue increases in the 2021-22 school year.

Under current law, each technical college district is prohibited from increasing its revenue in any year by a percentage greater than the district's valuation factor. The valuation factor is defined as the greater of either zero percent or the percentage change in the district's January 1 equalization value due to the aggregate new construction, less improvements removed, in municipalities located in the district between the previous year and the current year. For purposes of this revenue limit, revenue is defined as the sum of the tax levy and state property tax relief aid. In 2020-21, valuation factors ranged from 0.7% for Nicolet to 2.4% for Gateway and Madison. The statewide average was equal to 1.5%.

8 [Bill Sections: 682 and 9342(4)]



## **2021-23 OVERVIEW**



**TABLE 1****Summary of 2021-23 Appropriations,  
Compensation Reserves, and Authorizations**

<u>Fund Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>% of Total</u>
<b>General Purpose Revenue*</b>	<b>\$20,769,899,500</b>	<b>\$21,239,669,800</b>	<b>\$42,009,569,300</b>	<b>45.2%</b>
Appropriations	20,715,833,400	21,121,862,000	41,837,695,400	
Compensation Reserves	54,066,100	117,807,800	171,873,900	
<b>Federal Revenue</b>	<b>13,795,810,900</b>	<b>13,549,900,900</b>	<b>27,345,711,800</b>	<b>29.4%</b>
Appropriations	13,786,557,100	13,531,025,200	27,317,582,300	
Compensation Reserves	9,253,800	18,875,700	28,129,500	
<b>Program Revenue</b>	<b>6,967,003,500</b>	<b>6,990,807,400</b>	<b>13,957,810,900</b>	<b>15.0%</b>
Appropriations	6,951,611,600	6,959,411,600	13,911,023,200	
Compensation Reserves	15,391,900	31,395,800	46,787,700	
<b>Segregated Revenue</b>	<b>3,929,609,900</b>	<b>3,981,727,900</b>	<b>7,911,337,800</b>	<b>8.5%</b>
Appropriations	3,920,249,100	3,962,634,000	7,882,883,100	
Compensation Reserves	<u>9,360,800</u>	<u>19,093,900</u>	<u>28,454,700</u>	
<b>Subtotal</b>	<b>\$45,462,323,800</b>	<b>\$45,762,106,000</b>	<b>\$91,224,429,800</b>	<b>98.2%</b>
Appropriations	45,374,251,200	45,574,932,800	90,949,184,000	
Compensation Reserves	88,072,600	187,173,200	275,245,800	
<b>Bond Revenue</b>			<b>1,697,323,200</b>	<b>1.8%</b>
General Obligation Bonding			1,150,300,000**	
Revenue Bonding			<u>547,023,200</u>	
<b>TOTAL</b>			<b>\$92,921,753,000</b>	<b>100.0%</b>

\* Includes \$340,000 in 2021-22 and 2022-23 under 2021 Act 1.

\*\* Excludes \$2,000,000,000 of Economic Refunding Bonds.

**TABLE 2**

**Summary of Total All Funds Appropriations and Reserves by Agency**

Agency	2020-21 Base Year Doubled	2021-23 Agency Request	Governor's Recommendation			2021-23 Change Over Base Doubled	
			2021-22	2022-23	2021-23	Amount	Percent
Administration	\$1,217,987,600	\$1,222,715,200	\$696,871,600	\$647,939,300	\$1,344,810,900	\$126,823,300	10.4%
Agriculture, Trade and Consumer Protection	213,388,800	216,166,300	132,886,600	133,141,800	266,028,400	52,639,600	24.7
Appropriation Obligation Bonds	834,040,000	592,368,300	281,188,500	311,179,800	592,368,300	-241,671,700	-29.0
Board for People with Developmental Disab.	3,238,000	3,468,700	1,771,300	1,697,400	3,468,700	230,700	7.1
Board of Commissioners of Public Lands	3,627,800	3,658,200	1,824,100	1,834,100	3,658,200	30,400	0.8
Board on Aging and Long-Term Care	7,426,200	7,436,800	3,813,900	3,847,900	7,661,800	235,600	3.2
Building Commission	67,858,400	67,858,400	46,660,100	59,531,800	106,191,900	38,333,500	56.5
Child Abuse and Neglect Prevention Board	6,487,600	6,442,400	3,221,200	3,221,200	6,442,400	-45,200	-0.7
Children and Families	2,807,832,400	2,927,069,500	1,566,081,300	1,563,740,300	3,129,821,600	321,989,200	11.5
Circuit Courts	215,191,000	213,689,300	105,639,100	106,742,500	212,381,600	-2,809,400	-1.3
Compensation Reserves	---	---	88,072,600	187,173,200	275,245,800	275,245,800	N.A.
Corrections	2,798,065,400	2,924,564,200	1,439,586,500	1,428,211,700	2,867,798,200	69,732,800	2.5
Court of Appeals	23,320,800	22,661,500	11,321,800	11,341,100	22,662,900	-657,900	-2.8
District Attorneys	109,810,400	138,747,700	59,999,500	61,930,100	121,929,600	12,119,200	11.0
Educational Communications Board	42,355,400	42,596,700	21,123,100	20,749,300	41,872,400	-483,000	-1.1
Elections Commission	11,403,400	11,960,200	6,133,900	5,999,000	12,132,900	729,500	6.4
Employee Trust Funds	99,501,600	102,651,300	51,521,300	51,119,300	102,640,600	3,139,000	3.2
Employment Relations Commission	2,131,600	2,179,000	1,411,900	1,514,800	2,926,700	795,100	37.3
Environmental Improvement Fund	34,996,200	34,996,200	56,645,500	13,880,600	70,526,100	35,529,900	101.5
Ethics Commission	2,901,200	3,166,400	1,567,000	1,599,400	3,166,400	265,200	9.1
Financial Institutions	40,646,200	39,755,000	23,458,600	21,424,500	44,883,100	4,236,900	10.4
Fox River Navigational System Authority	250,800	250,800	125,400	125,400	250,800	0	0.0
Governor	8,327,400	8,474,600	4,237,300	4,237,300	8,474,600	147,200	1.8
Health Services	26,630,688,600	31,011,153,200	15,652,747,400	15,874,309,800	31,527,057,200	4,896,368,600	18.4
Higher Educational Aids Board	290,717,800	290,838,800	156,845,800	168,272,200	325,118,000	34,400,200	11.8
Historical Society	62,828,400	65,861,200	32,249,000	35,417,700	67,666,700	4,838,300	7.7
Insurance	563,286,400	570,653,200	293,632,000	291,655,500	585,287,500	22,001,100	3.9
Investment Board	135,329,400	135,329,400	67,664,700	67,664,700	135,329,400	0	0.0
Judicial Commission	644,400	690,600	345,000	345,600	690,600	46,200	7.2
Judicial Council	0	113,200	0	0	0	0	0.0

Agency	2020-21 Base Year Doubled	2021-23 Agency Request	Governor's Recommendation			2021-23 Change Over Base Doubled	
			2021-22	2022-23	2021-23	Amount	Percent
Justice	\$286,880,200	\$311,290,500	\$158,546,900	\$172,589,900	\$331,136,800	\$44,256,600	15.4%
Kickapoo Reserve Management Board	1,946,000	2,069,600	1,034,800	1,034,800	2,069,600	123,600	6.4
Labor and Industry Review Commission	5,505,000	5,593,600	2,796,800	2,796,800	5,593,600	88,600	1.6
Legislature	164,739,400	173,456,800	81,733,800	81,723,000	163,456,800	-1,282,600	-0.8
Lieutenant Governor	875,800	941,000	660,500	690,500	1,351,000	475,200	54.3
Lower Wisconsin State Riverway Board	507,000	513,200	256,600	256,600	513,200	6,200	1.2
Medical College of Wisconsin	22,489,600	22,489,600	11,407,300	11,423,500	22,830,800	341,200	1.5
Military Affairs	238,137,200	319,571,100	129,399,000	154,415,900	283,814,900	45,677,700	19.2
Miscellaneous Appropriations	363,251,800	385,292,500	200,647,600	195,507,700	396,155,300	32,903,500	9.1
Natural Resources	1,124,305,200	1,128,159,300	586,829,400	570,364,400	1,157,193,800	32,888,600	2.9
Program Supplements	14,282,000	14,282,000	10,841,000	10,841,000	21,682,000	7,400,000	51.8
Public Defender	218,792,000	233,573,200	114,500,100	114,459,400	228,959,500	10,167,500	4.6
Public Instruction	15,573,799,400	17,208,240,800	8,501,892,900	8,773,891,500	17,275,784,400	1,701,985,000	10.9
Public Service Commission	104,849,000	60,579,200	110,870,700	110,676,100	221,546,800	116,697,800	111.3
Revenue	456,601,200	457,606,500	238,934,900	237,989,600	476,924,500	20,323,300	4.5
Safety and Professional Services	115,881,200	121,461,000	62,376,400	61,461,900	123,838,300	7,957,100	6.9
Secretary of State	566,000	880,500	436,300	444,200	880,500	314,500	55.6
Shared Revenue and Tax Relief*	6,209,128,800	5,720,496,200	3,063,204,000	3,063,560,100	6,126,764,100	-82,364,700	-1.3
State Fair Park Board	48,792,400	49,395,600	23,588,700	23,451,300	47,040,000	-1,752,400	-3.6
State Treasurer	240,200	253,600	424,500	451,300	875,800	635,600	264.6
Supreme Court	66,567,000	67,051,000	33,304,300	32,766,700	66,071,000	-496,000	-0.7
Tourism	34,272,400	36,756,800	18,580,700	18,454,800	37,035,500	2,763,100	8.1
Transportation	6,600,810,200	6,384,934,100	3,142,431,200	3,211,752,200	6,354,183,400	-246,626,800	-3.7
University of Wisconsin System	12,937,869,600	13,183,738,000	6,587,295,100	6,650,202,500	13,237,497,600	299,628,000	2.3
Veterans Affairs	284,074,200	277,806,800	140,226,900	140,006,600	280,233,500	-3,840,700	-1.4
Wisconsin Economic Development Corp.	83,101,400	83,101,400	364,940,700	56,940,700	421,881,400	338,780,000	407.7
Wisconsin Technical College System	1,140,199,800	1,164,629,400	588,314,700	588,314,700	1,176,629,400	36,429,600	3.2
Workforce Development	<u>728,778,800</u>	<u>748,235,600</u>	<u>478,202,000</u>	<u>395,791,000</u>	<u>873,993,000</u>	<u>145,214,200</u>	19.9
<b>TOTAL</b>	<b>\$83,061,526,000</b>	<b>\$88,829,915,200</b>	<b>\$45,462,323,800</b>	<b>\$45,762,106,000</b>	<b>\$91,224,429,800</b>	<b>\$8,162,903,800</b>	<b>9.8%</b>

\*Includes \$340,000 in 2021-22 and 2022-23 under provisions of 2021 Act 1.

**TABLE 3****Summary of All Funds Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2020-21 <u>Base</u>	2022-23 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2022-23 Change Over 2020-21</u>	
			<u>2021-22</u>	<u>2022-23</u>	<u>Number</u>	<u>Percent</u>
Administration	1,439.08	1,435.68	1,443.68	1,442.68	3.60	0.3%
Agriculture, Trade and Consumer Protection	636.29	630.29	663.29	658.29	22.00	3.5
Board for People with Developmental Disab.	9.60	7.00	8.60	7.00	-2.60	-27.1
Board of Commissioners of Public Lands	9.50	9.50	9.50	9.50	0.00	0.0
Board on Aging and Long-Term Care	44.50	44.50	46.50	46.50	2.00	4.5
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	7.00	0.00	0.0
Children and Families	799.92	800.17	806.17	806.17	6.25	0.8
Circuit Courts	527.00	543.00	535.00	543.00	16.00	3.0
Corrections	10,213.92	10,257.92	10,317.52	10,333.52	119.60	1.2
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	493.50	553.85	497.40	497.40	3.90	0.8
Educational Communications Board	55.18	55.18	55.18	55.18	0.00	0.0
Elections Commission	31.75	31.75	31.75	31.75	0.00	0.0
Employee Trust Funds	274.20	277.20	274.20	274.20	0.00	0.0
Employment Relations Commission	6.00	6.00	9.00	9.00	3.00	50.0
Ethics Commission	8.00	9.00	9.00	9.00	1.00	12.5
Financial Institutions	141.54	141.54	145.04	145.04	3.50	2.5
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	6,364.19	6,361.19	6,434.69	6,433.69	69.50	1.1
Higher Educational Aids Board	10.00	10.00	10.00	10.00	0.00	0.0
Historical Society	181.54	181.54	181.54	181.54	0.00	0.0
Insurance	134.83	134.83	168.83	168.83	34.00	25.2
Investment Board	236.00	236.00	236.00	236.00	0.00	0.0
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	742.14	722.14	728.14	725.14	-17.00	-2.3
Kickapoo Reserve Management Board	4.00	4.00	4.00	4.00	0.00	0.0
Labor and Industry Review Commission	18.70	18.70	18.70	18.70	0.00	0.0
Legislature	777.97	777.97	777.97	777.97	0.00	0.0
Lieutenant Governor	5.00	5.00	7.00	7.00	2.00	40.0
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	2.00	0.00	0.0
Military Affairs	554.10	546.50	551.10	550.50	-3.60	-0.6
Natural Resources	2,535.60	2,526.60	2,549.60	2,544.60	9.00	0.4
Public Defender	614.85	654.85	624.85	624.85	10.00	1.6
Public Instruction	643.00	644.00	644.00	644.00	1.00	0.2



**TABLE 3 (continued)****Summary of All Funds Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2020-21 <u>Base</u>	2022-23 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2022-23 Change Over 2020-21</u>	
			<u>2021-22</u>	<u>2022-23</u>	<u>Number</u>	<u>Percent</u>
Public Service Commission	154.75	154.75	160.25	160.25	5.50	3.6%
Revenue	1,182.03	1,171.03	1,202.03	1,201.03	19.00	1.6
Safety and Professional Services	241.14	237.14	257.64	253.64	12.50	5.2
Secretary of State	2.00	4.00	4.00	4.00	2.00	100.0
State Fair Park Board	47.00	47.00	47.00	47.00	0.00	0.0
State Treasurer	1.00	1.00	4.00	4.00	3.00	300.0
Supreme Court	236.25	232.85	225.85	225.85	-10.40	-4.4
Tourism	34.00	34.00	34.50	34.50	0.50	1.5
Transportation	3,244.11	3,244.11	3,245.11	3,245.11	1.00	0.0
University of Wisconsin System	35,671.25	35,717.77	35,722.77	35,722.77	51.52	0.1
Veterans Affairs	1,269.36	1,242.43	1,249.43	1,249.43	-19.93	-1.6
Wisconsin Technical College System	55.00	55.00	55.00	55.00	0.00	0.0
Workforce Development	<u>1,707.05</u>	<u>1,650.55</u>	<u>1,649.95</u>	<u>1,667.95</u>	<u>-39.10</u>	<u>-2.3</u>
<b>TOTAL</b>	<b>71,480.59</b>	<b>71,542.28</b>	<b>71,769.53</b>	<b>71,789.33</b>	<b>308.74</b>	<b>0.4%</b>

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

<u>Fund</u>	2020-21 <u>Base</u>	2022-23 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2022-23 Change Over 2020-21</u>	
			<u>2021-22</u>	<u>2022-23</u>	<u>Number</u>	<u>Percent</u>
GPR	35,558.12	35,723.59	35,876.78	35,922.07	363.95	1.0%
FED	10,172.38	10,023.82	10,048.92	10,025.72	-146.66	-1.4
PR	20,918.98	20,927.86	20,972.57	20,970.28	51.30	0.2
SEG	<u>4,831.11</u>	<u>4,867.01</u>	<u>4,871.26</u>	<u>4,871.26</u>	<u>40.15</u>	<u>0.8</u>
<b>TOTAL</b>	<b>71,480.59</b>	<b>71,542.28</b>	<b>71,769.53</b>	<b>71,789.33</b>	<b>308.74</b>	<b>0.4%</b>

**TABLE 4****Summary of General Fund Appropriations and Reserves by Agency**

<u>Agency</u>	<u>2020-21 Base Year Doubled</u>	<u>2021-23 Agency Request</u>	<u>Governor's Recommendation</u>			<u>2021-23 Change Over Base Doubled</u>	
			<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>	<u>Amount</u>	<u>Percent</u>
Administration	\$36,667,200	\$36,800,300	\$98,558,100	\$44,760,500	\$143,318,600	\$106,651,400	290.9%
Agriculture, Trade and Consumer Protection	58,973,600	60,186,400	49,061,000	48,626,600	97,687,600	38,714,000	65.6
Appropriation Obligation Bonds	834,040,000	592,368,300	281,188,500	311,179,800	592,368,300	-241,671,700	-29.0
Board for People with Develop. Disabilities	240,000	258,000	129,000	129,000	258,000	18,000	7.5
Board of Commissioners of Public Lands	3,522,400	3,512,800	1,756,400	1,756,400	3,512,800	-9,600	-0.3
Board on Aging and Long-Term Care	3,266,400	3,329,400	1,727,100	1,748,600	3,475,700	209,300	6.4
Building Commission	63,763,600	63,763,600	43,951,600	55,617,900	99,569,500	35,805,900	56.2
Child Abuse and Neglect Prevention Board	1,990,000	1,990,000	995,000	995,000	1,990,000	0	0.0
Children and Families	973,317,600	1,001,477,000	598,048,900	622,143,100	1,220,192,000	246,874,400	25.4
Circuit Courts	214,725,600	213,223,900	105,406,400	106,509,800	211,916,200	-2,809,400	-1.3
Compensation Reserves	---	---	54,066,100	117,807,800	171,873,900	171,873,900	N.A.
Corrections	2,549,799,000	2,672,545,500	1,313,912,800	1,302,217,300	2,616,130,100	66,331,100	2.6
Court of Appeals	23,320,800	22,661,500	11,321,800	11,341,100	22,662,900	-657,900	-2.8
District Attorneys	102,045,400	130,433,600	55,818,300	57,789,000	113,607,300	11,561,900	11.3
Educational Communications Board	12,506,400	12,599,500	6,127,500	5,749,500	11,877,000	-629,400	-5.0
Elections Commission	9,411,400	9,572,600	4,940,600	4,804,700	9,745,300	333,900	3.5
Employee Trust Funds	112,800	75,100	42,000	33,100	75,100	-37,700	-33.4
Employment Relations Commission	1,840,400	1,887,800	1,266,300	1,369,200	2,635,500	795,100	43.2
Environmental Improvement Fund	18,996,200	18,996,200	48,645,500	6,880,600	55,526,100	36,529,900	192.3
Ethics Commission	1,850,000	1,912,400	956,200	956,200	1,912,400	62,400	3.4
Financial Institutions	0	0	2,000,000	0	2,000,000	2,000,000	N.A.
Governor	8,327,400	8,474,600	4,237,300	4,237,300	8,474,600	147,200	1.8
Health Services	8,815,593,400	9,412,555,100	4,413,593,800	4,864,641,200	9,278,235,000	462,641,600	5.2
Higher Educational Aids Board	287,083,000	287,204,000	154,980,200	166,358,400	321,338,600	34,255,600	11.9
Historical Society	43,914,000	46,193,600	22,028,700	22,267,900	44,296,600	382,600	0.9

Agency	2020-21 Base Year Doubled	2021-23 Agency Request	Governor's Recommendation			2021-23 Change Over Base Doubled	
			2021-22	2022-23	2021-23	Amount	Percent
Insurance	\$144,547,400	\$116,089,600	\$59,767,800	\$59,597,100	\$119,364,900	-\$25,182,500	-17.4%
Judicial Commission	644,400	690,600	345,000	345,600	690,600	46,200	7.2
Judicial Council	0	113,200	0	0	0	0	0.0
Justice	127,654,800	159,834,800	78,126,900	94,553,900	172,680,800	45,026,000	35.3
Labor and Industry Review Commission	341,000	299,000	149,500	149,500	299,000	-42,000	-12.3
Legislature	160,016,600	168,591,100	79,295,600	79,295,500	158,591,100	-1,425,500	-0.9
Lieutenant Governor	875,800	941,000	660,500	690,500	1,351,000	475,200	54.3
Medical College of Wisconsin	21,994,600	21,994,600	11,159,800	11,176,000	22,335,800	341,200	1.6
Military Affairs	62,718,800	96,730,600	32,776,500	39,507,600	72,284,100	9,565,300	15.3
Miscellaneous Appropriations	301,475,000	323,515,700	158,216,400	163,214,700	321,431,100	19,956,100	6.6
Natural Resources	211,932,400	212,827,900	113,842,900	105,545,600	219,388,500	7,456,100	3.5
Program Supplements	14,282,000	14,282,000	10,841,000	10,841,000	21,682,000	7,400,000	51.8
Public Defender	215,887,200	230,659,800	113,010,200	112,967,700	225,977,900	10,090,700	4.7
Public Instruction	13,590,141,800	15,206,004,100	7,499,624,200	7,732,270,700	15,231,894,900	1,641,753,100	12.1
Public Service Commission	0	0	77,800,000	77,800,000	155,600,000	155,600,000	N.A.
Revenue	382,254,200	383,127,400	194,869,100	193,649,200	388,518,300	6,264,100	1.6
Shared Revenue and Tax Relief*	5,450,834,000	5,045,490,600	2,630,253,900	2,714,312,400	5,344,566,300	-106,267,700	-1.9
State Fair Park Board	4,876,000	4,876,000	1,964,600	1,822,500	3,787,100	-1,088,900	-22.3
State Treasurer	0	0	212,300	225,600	437,900	437,900	N.A.
Supreme Court	36,021,400	34,771,200	17,371,100	17,376,700	34,747,800	-1,273,600	-3.5
Tourism	10,701,400	13,569,400	11,487,000	11,361,100	22,848,100	12,146,700	113.5
Transportation	232,191,000	232,191,000	108,655,200	95,847,400	204,502,600	-27,688,400	-11.9
University of Wisconsin System	2,375,172,000	2,508,717,600	1,256,487,500	1,310,250,000	2,566,737,500	191,565,500	8.1
Veterans Affairs	5,511,200	5,511,200	2,704,000	1,880,000	4,584,000	-927,200	-16.8
Wisconsin Economic Development Corp.	25,101,400	25,101,400	329,050,700	16,050,700	345,101,400	320,000,000	1,274.8
Wisconsin Technical College System	1,064,719,800	1,088,674,600	550,337,300	550,337,300	1,100,674,600	35,954,800	3.4
Workforce Development	<u>107,731,600</u>	<u>109,558,600</u>	<u>156,131,400</u>	<u>78,681,500</u>	<u>234,812,900</u>	<u>127,081,300</u>	118.0
TOTAL	\$38,612,932,400	\$40,606,184,200	\$20,769,899,500	\$21,239,669,800	\$42,009,569,300	\$3,396,636,900	8.8%

\*Includes \$340,000 in 2021-22 and 2022-23 under provisions of 2021 Act 1.

**TABLE 5**

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

Agency	2020-21 Base	2022-23 Agency Request	Governor		Governor's 2022-23 Change Over 2020-21	
			2021-22	2022-23	Number	Percent
Administration	63.72	62.72	68.87	67.87	4.15	6.5%
Agriculture, Trade and Consumer Protection	199.40	199.40	214.40	215.40	16.00	8.0
Board of Commissioners of Public Lands	9.50	9.50	9.50	9.50	0.00	0.0
Board on Aging and Long-Term Care	20.48	20.48	21.78	21.78	1.30	6.3
Children and Families	232.92	234.22	240.10	240.10	7.18	3.1
Circuit Courts	527.00	543.00	535.00	543.00	16.00	3.0
Corrections	9,668.62	9,712.62	9,773.22	9,788.22	119.60	1.2
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	449.00	515.35	458.90	458.90	9.90	2.2
Educational Communications Board	26.94	26.94	26.94	26.94	0.00	0.0
Elections Commission	25.75	25.75	25.75	25.75	0.00	0.0
Employment Relations Commission	6.00	6.00	9.00	9.00	3.00	50.0
Ethics Commission	4.55	4.55	4.55	4.55	0.00	0.0
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	2,657.23	2,648.84	2,721.05	2,721.34	64.11	2.4
Higher Educational Aids Board	10.00	10.00	10.00	10.00	0.00	0.0
Historical Society	112.65	112.65	112.65	112.65	0.00	0.0
Insurance	0.00	0.00	10.00	10.00	10.00	N.A.
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	408.58	411.58	414.58	414.58	6.00	1.5
Labor and Industry Review Commission	0.80	0.80	0.80	0.80	0.00	0.0
Legislature	758.17	758.17	758.17	758.17	0.00	0.0
Lieutenant Governor	5.00	5.00	7.00	7.00	2.00	40.0
Military Affairs	82.08	82.08	87.08	87.08	5.00	6.1
Natural Resources	223.52	223.52	224.52	224.52	1.00	0.4
Public Defender	609.85	649.85	619.85	619.85	10.00	1.6
Public Instruction	252.47	253.47	253.47	253.47	1.00	0.4
Public Service Commission	0.00	0.00	8.50	8.50	8.50	N.A.
Revenue	953.08	952.08	972.08	971.08	18.00	1.9
State Treasurer	0.00	0.00	2.00	2.00	2.00	N.A.
Supreme Court	115.50	115.50	115.50	115.50	0.00	0.0
Tourism	32.00	32.00	32.50	32.50	0.50	1.6
University of Wisconsin System	17,814.49	17,816.49	17,821.49	17,821.49	7.00	0.0
Wisconsin Technical College System	23.25	23.25	23.25	23.25	0.00	0.0
Workforce Development	<u>150.82</u>	<u>152.03</u>	<u>179.53</u>	<u>202.53</u>	<u>51.71</u>	34.3
TOTAL	35,558.12	35,723.59	35,876.78	35,922.07	363.95	1.0%

**TABLE 6**  
**2021-23 Departmental Revenues**

<u>Agency</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</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	84,775,500	87,003,100	171,778,600
Health Services	44,307,500	44,307,500	88,615,000
Higher Educational Aids Board	300,000	500,000	800,000
Insurance Commissioner	22,505,400	22,310,400	44,815,800
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	5,000	5,000	10,000
Public Service Commission	1,899,400	1,877,700	3,777,100
Revenue*	33,992,600	34,314,400	68,307,000
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	10,058,800	10,058,800	20,117,600
Supreme Court	26,700	23,000	49,700
Tobacco Settlement Revenues	47,290,000	53,562,400	100,852,400
Transportation	2,800,000	2,800,000	5,600,000
University of Wisconsin System	1,500	1,500	3,000
Wisconsin Economic Development Corporation	250,000	250,000	500,000
Workforce Development	40,000	80,000	120,000
Unspecified	<u>9,381,900</u>	<u>10,675,700</u>	<u>20,057,600</u>
Subtotal	\$503,646,200	\$519,161,800	\$1,022,808,000
Tribal Gaming	<u>2,029,800</u>	<u>25,186,400</u>	<u>27,216,200</u>
Total	\$505,676,000	\$544,348,200	\$1,050,024,200

\* Includes \$16,000 in 2021-22 and \$31,000 in 2022-23 under 2021 Act 1.

**TABLE 7A****Estimated 2021-23 General Fund Taxes  
2021 Assembly Bill 68/Senate Bill 111**

<u>Tax Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>	<u>% of Total</u>
Individual Income	\$9,319,301,000	\$9,652,590,000	\$18,971,891,000	49.1%
Sales and Use	6,298,540,000	6,614,920,000	12,913,460,000	33.4
Corporate Income/Franchise	1,933,783,000	2,067,194,000	4,000,977,000	10.3
Public Utility	359,000,000	361,000,000	720,000,000	1.9
Excise				
Cigarette	494,000,000	483,000,000	977,000,000	2.5
Tobacco Products	94,300,000	99,000,000	193,300,000	0.5
Vapor Products	14,400,000	18,600,000	33,000,000	0.1
Marijuana	0	52,880,000	52,880,000	0.1
Liquor and Wine	57,000,000	58,000,000	115,000,000	0.3
Beer	8,700,000	8,700,000	17,400,000	<0.1
Insurance Company	218,000,000	226,000,000	444,000,000	1.1
Miscellaneous	<u>112,000,000</u>	<u>111,000,000</u>	<u>223,000,000</u>	<u>0.6</u>
<b>TOTAL</b>	<b>\$18,909,024,000</b>	<b>\$19,752,884,000</b>	<b>\$38,661,908,000</b>	<b>100.0%</b>

## TABLE 7B

### Estimated 2021-23 General Fund Taxes 2021 Assembly Bill 68/Senate Bill 111 -- Modified by 2021 Acts 1 and 2\*

<u>Tax Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>	<u>% of Total</u>
Individual Income	\$9,195,751,000	\$9,608,590,000	\$18,804,341,000	49.0%
Sales and Use	6,298,540,000	6,614,920,000	12,913,460,000	33.6
Corporate Income/Franchise	1,848,423,000	2,047,334,000	3,895,757,000	10.1
Public Utility	359,025,000	361,025,000	720,050,000	1.9
Excise				
Cigarette	494,000,000	483,000,000	977,000,000	2.5
Tobacco Products	94,300,000	99,000,000	193,300,000	0.5
Vapor Products	14,400,000	18,600,000	33,000,000	0.1
Marijuana	0	52,880,000	52,880,000	0.1
Liquor and Wine	57,000,000	58,000,000	115,000,000	0.3
Beer	8,700,000	8,700,000	17,400,000	<0.1
Insurance Company	218,000,000	226,000,000	444,000,000	1.2
Miscellaneous	<u>112,000,000</u>	<u>111,000,000</u>	<u>223,000,000</u>	<u>0.6</u>
<b>TOTAL</b>	<b>\$18,700,139,000</b>	<b>\$19,689,049,000</b>	<b>\$38,389,188,000</b>	<b>100.0%</b>

\*Modifies Table 7A to reflect enactment of 2021 AB 2 (Act 1) and AB 3 (Act 2). These bills were enacted subsequent to introduction of the Governor's 2021-23 budget recommendation. Table 7B includes the following estimated fiscal effects of Acts 1 and 2: (a) reduced individual income tax revenues of \$123,550,000 in 2021-22 and \$44,000,000 in 2022-23; (b) reduced corporate income/franchise tax revenue of \$85,360,000 in 2021-22 and \$19,860,000 in 2022-23; and (c) increased public utility tax revenue of \$25,000 in 2021-22 and 2022-23. The net effect on general fund taxes under Acts 1 and 2 is a reduction of \$272,720,000 in the 2021-23 biennium.

## TABLE 8A

### 2021-23 General Fund Condition Statement 2021 Assembly Bill 68/Senate Bill 111

	<u>2021-22</u>	<u>2022-23</u>
<b>Revenues</b>		
Opening Balance, July 1	\$1,894,581,800	\$803,237,700
Taxes	18,909,024,000	19,752,884,000
Departmental Revenues		
Tribal Gaming Revenues	2,029,800	25,186,400
Other	<u>503,630,200</u>	<u>519,130,800</u>
Total Available	\$21,309,265,800	\$21,100,438,900
 <b>Appropriations, Transfers, and Reserves</b>		
Gross Appropriations	\$20,715,493,400	\$21,121,522,000
Transfer to Transportation Fund	47,272,600	49,382,200
Compensation Reserves	54,066,100	117,807,800
Less Lapses	<u>-310,804,000</u>	<u>-330,960,600</u>
Net Appropriations	\$20,506,028,100	\$20,957,751,400
 <b>Balances</b>		
Gross Balance	\$803,237,700	\$142,687,500
Less Required Statutory Balance	<u>-90,000,000</u>	<u>-95,000,000</u>
Net Balance, June 30	\$713,237,700	\$47,687,500



## TABLE 8B

### 2021-23 General Fund Condition Statement 2021 Assembly Bill 68/Senate Bill 111 -- Modified by 2021 Acts 1 and 2\*

	<u>2021-22</u>	<u>2022-23</u>
<b>Revenues</b>		
Opening Balance, July 1	\$1,727,246,200	\$427,215,400
Taxes	18,700,139,000	19,689,049,000
Departmental Revenues		
Tribal Gaming Revenues	2,029,800	25,186,400
Other	<u>503,646,200</u>	<u>519,161,800</u>
Total Available	\$20,933,061,200	\$20,660,612,600
<b>Appropriations, Transfers, and Reserves</b>		
Gross Appropriations	\$20,715,833,400	\$21,121,862,000
Transfer to Transportation Fund	46,750,300	49,222,600
Compensation Reserves	54,066,100	117,807,800
Less Lapses	<u>-310,804,000</u>	<u>-330,960,600</u>
Net Appropriations	\$20,505,845,800	\$20,957,931,800
<b>Balances</b>		
Gross Balance	\$427,215,400	-\$297,319,200
Less Required Statutory Balance	<u>-90,000,000</u>	<u>-95,000,000</u>
Net Balance, June 30	\$337,215,400	-\$392,319,200

\* This condition statement modifies Table 8A to reflect enactment of 2021 AB 2 (Act 1) and 2021 AB 3 (Act 2). These bills were enacted subsequent to introduction of the Governor's 2021-23 budget recommendations. Table 8B includes the following estimated fiscal effects of Acts 1 and 2: (a) reduced opening balance of \$167,335,600; (b) reduced tax revenues of \$208,885,000 in 2021-22 and \$63,835,000 in 2022-23; (c) increased departmental revenues of \$16,000 in 2021-22 and \$31,000 in 2022-23; (d) increased appropriations of \$340,000 in 2021-22 and 2022-23, and (e) reduced transfer to the transportation fund of \$522,300 in 2021-22 and \$159,600 in 2022-23. The net effect on the general fund balance under Acts 1 and 2 is a reduction of \$440,006,700 in the 2021-23 biennium.

## TABLE 9

### Summary of 2021-23 Appropriations and Reserves By Functional Area

#### All Funds

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Human Resources	\$39,441,878,000	43.2%
Education	32,147,399,300	35.2
Environmental Resources	7,621,772,400	8.4
Shared Revenue and Tax Relief	6,126,764,100	6.7
General Executive	2,911,572,600	3.2
Commerce	1,710,505,500	1.9
General Appropriations	524,029,200	0.6
Judicial	301,806,100	0.3
Compensation Reserves	275,245,800	0.3
Legislative	<u>163,456,800</u>	0.2
TOTAL	\$91,224,429,800	100.0%

#### General Purpose Revenue

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Education	\$19,299,155,000	45.9%
Human Resources	13,721,184,400	32.7
Shared Revenue and Tax Relief	5,344,566,300	12.7
General Executive	1,375,692,200	3.3
Commerce	723,541,000	1.7
Environmental Resources	502,265,300	1.2
General Appropriations	442,682,600	1.1
Judicial	270,017,500	0.6
Compensation Reserves	171,873,900	0.4
Legislative	<u>158,591,100</u>	<u>0.4</u>
TOTAL	\$42,009,569,300	100.0%

## TABLE 10

### Summary of 2021-23 Appropriations and Reserves By Purpose

#### All Funds

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Aids to Individuals and Organizations	\$33,829,936,100	37.1%
State Operations	30,738,136,400	33.7
Local Assistance	<u>26,656,357,300</u>	<u>29.2</u>
TOTAL	\$91,224,429,800	100.0%

#### General Purpose Revenue

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Local Assistance	\$20,808,432,700	49.5%
Aids to Individuals and Organizations	11,348,677,700	27.0
State Operations	<u>9,852,458,900</u>	<u>23.5</u>
TOTAL	\$42,009,569,300	100.0%