



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #101

Standard Budget Adjustments

BACKGROUND

In the summer of each even-numbered year, the Department of Administration issues budget instructions to state agencies regarding the preparation of biennial budget requests. The instructions include a detailed listing of the technical aspects of budget preparation for the ensuing biennium.

The instructions include, among other things, directions on submittal of "standard budget adjustments." Standard budget adjustments are a category of changes that are common to all agencies to continue a base level of services into the next biennium. The items included as standard budget adjustments are listed below.

Turnover Reduction. With limited exception, a reduction of 3% is to be applied to permanent salaries of each appropriation that funds 50 or more FTE positions.

Removal of Noncontinuing Elements from the Base. Funding for one-time items in the base year is to be deleted.

Full Funding of Continuing Position Salaries and Fringe Benefits. Adjust funding for salaries and fringe benefits of positions to levels as of August of the base year.

Funding of Ongoing 13.10 Supplements. Adjust appropriations for funding and positions authorized by the Joint Committee on Finance on a permanent basis that are not included in the base year.

Reclassifications and Semiautomatic Pay Progression. Provide increases for any appropriation with fewer than 40 FTE positions where reclassifications or pay progression amounts have occurred in the base year.

Overtime. Overtime amounts that are budgeted in the base year are removed under "Full Funding of Continuing Positions Salaries and Fringe Benefits" and then included in each year of the ensuing biennium.

Night and Weekend Differential Pay. Similar to overtime, amounts for this item are removed under "Full Funding of Continuing Positions Salaries and Fringe Benefits" in the current biennium and may be restored for the ensuing biennium.

Full Funding of Lease and Directed Moves Costs. Funding can be provided for increases in lease costs or office relocations if required by the Department of Administration.

Minor Transfers within the same Appropriation. Provide technical adjustments within an appropriation if they net to zero.

This office has reviewed the standard budget adjustments for each agency to determine if the amounts conform to the budget instructions and calculations made over the past several biennia. In some instances, adjustments have been made to the amounts submitted by agencies and included in the Governor's 2021-23 budget recommendations. In total, the standard budget adjustments for 2021-23 equal \$13,234,500 and a deletion of 235.45 positions. This is \$24,192,400 lower than the amounts shown in the Governor's budget bill.

Attached is a listing of the standard budget adjustment amounts by agency and fund source. Following is a comparison of the 2021-23 standard budget adjustments of the Governor's budget bill and those reflected in the attachment.

	<u>2021-23</u>		
	<u>Governor</u>	<u>Attachment</u>	<u>Difference</u>
GPR	\$108,342,600	\$86,501,200	-\$21,841,400
FED	-13,065,600	-13,281,600	-216,000
PR	22,478,700	21,896,500	-582,200
SEG	<u>-80,328,800</u>	<u>-81,881,600</u>	<u>-1,552,800</u>
Total	\$37,426,900	\$13,234,500	-\$24,192,400

The difference of -\$24,192,400 is attributable to three agencies: UW System (-\$20,512,000); Historical Society (-\$3,600,600); and Public Instruction (-\$79,800).

CONCLUSION

If the Committee includes the standard budget adjustments shown in the attachment in its version of the budget, the fiscal and position effects are shown below as a change to base.

	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
GPR	\$43,253,000	\$43,248,200	\$86,501,200	-43.50
FED	-3,953,000	-9,328,600	-13,281,600	-160.95
PR	11,359,000	10,537,500	21,896,500	-27.00
SEG	<u>-40,858,300</u>	<u>-41,023,300</u>	<u>-81,881,600</u>	<u>-4.00</u>
Total	\$9,800,700	\$3,433,800	\$13,234,500	-235.45

Attachment

ATTACHMENT

2021-23 Standard Budget Adjustments

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
Administration	GPR	\$97,000	\$36,100	\$133,100	-1.00
	FED	104,900	22,700	127,600	-3.00
	PR	2,110,900	2,136,400	4,247,300	0.00
	SEG	<u>-70,800</u>	<u>-113,600</u>	<u>-184,400</u>	<u>0.00</u>
	Total	\$2,242,000	\$2,081,600	\$4,323,600	-4.00
Agriculture, Trade and Consumer Protection	GPR	\$506,400	\$506,400	\$1,012,800	0.00
	FED	-663,900	-882,400	-1,546,300	-6.00
	PR	365,700	371,500	737,200	-3.00
	SEG	<u>399,700</u>	<u>407,200</u>	<u>806,900</u>	<u>0.00</u>
	Total	\$607,900	\$402,700	\$1,010,600	-9.00
Board for People w/Developmental Disabilities	GPR	\$9,000	\$9,000	\$18,000	0.00
	FED	<u>143,300</u>	<u>69,400</u>	<u>212,700</u>	<u>-2.60</u>
	Total	\$152,300	\$78,400	\$230,700	-2.60
Board of Commissioners of Public Lands	GPR	-\$79,400	-\$79,400	-\$158,800	0.00
Board on Aging and Long-Term Care	GPR	\$31,200	\$31,800	\$63,000	0.00
	PR	<u>-26,800</u>	<u>-25,600</u>	<u>-52,400</u>	<u>0.00</u>
	Total	\$4,400	\$6,200	\$10,600	0.00
Child Abuse Neglect and Prevention Board	FED	-\$800	-\$800	-\$1,600	0.00
	PR	<u>-21,800</u>	<u>-21,800</u>	<u>-43,600</u>	<u>0.00</u>
	Total	-\$22,600	-\$22,600	-\$45,200	0.00

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
Children and Families	GPR	\$393,300	\$393,300	\$786,600	0.00
	FED	-1,272,800	-1,288,300	-2,561,100	-1.75
	PR	<u>563,400</u>	<u>563,400</u>	<u>1,126,800</u>	<u>0.00</u>
	Total	-\$316,100	-\$331,600	-\$647,700	-1.75
Circuit Courts	GPR	-\$2,968,000	-\$2,968,000	-\$5,936,000	0.00
Corrections	GPR	\$20,547,400	\$20,547,400	\$41,094,800	0.00
	FED	21,500	21,500	43,000	0.00
	PR	<u>1,870,400</u>	<u>1,870,400</u>	<u>3,740,800</u>	<u>0.00</u>
	Total	\$22,439,300	\$22,439,300	\$44,878,600	0.00
Court of Appeals	GPR	-\$338,600	-\$319,300	-\$657,900	0.00
District Attorneys	GPR	\$2,120,500	\$2,120,500	\$4,241,000	0.00
	PR	<u>706,200</u>	<u>666,100</u>	<u>1,372,300</u>	<u>-2.00</u>
	Total	\$2,826,700	\$2,786,600	\$5,613,300	-2.00
Educational Communications Board	GPR	\$40,500	\$52,600	\$93,100	0.00
	PR	<u>72,000</u>	<u>76,200</u>	<u>148,200</u>	<u>0.00</u>
	Total	\$112,500	\$128,800	\$241,300	0.00
Elections Commission	GPR	\$78,800	\$82,400	\$161,200	0.00
	FED	<u>29,600</u>	<u>-373,100</u>	<u>-343,500</u>	<u>-6.00</u>
	Total	\$108,400	-\$290,700	-\$182,300	-6.00
Employee Trust Funds	SEG	\$929,600	\$739,100	\$1,668,700	-3.00
Employment Relations Commission	GPR	-\$10,900	-\$9,100	-\$20,000	0.00
Ethics Commission	GPR	\$31,200	\$31,200	\$62,400	0.00
	PR	<u>-12,400</u>	<u>-12,400</u>	<u>-24,800</u>	<u>0.00</u>
	Total	\$18,800	\$18,800	\$37,600	0.00

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
Financial Institutions	PR	-\$619,300	-\$619,300	-\$1,238,600	0.00
	SEG	<u>173,700</u>	<u>173,700</u>	<u>347,400</u>	<u>0.00</u>
	Total	-\$445,600	-\$445,600	-\$891,200	0.00
Governor	GPR	\$73,600	\$73,600	\$147,200	0.00
Health Services	GPR	\$7,876,200	\$7,876,200	\$15,752,400	-36.50
	FED	-7,949,100	-8,209,400	-16,158,500	-3.00
	PR	6,446,200	6,446,200	12,892,400	0.00
	SEG	<u>-3,600</u>	<u>-3,600</u>	<u>-7,200</u>	<u>0.00</u>
	Total	\$6,369,700	\$6,109,400	\$12,479,100	-39.50
Higher Educational Aids Board	GPR	\$60,500	\$60,500	\$121,000	0.00
Historical Society	GPR	\$14,000	\$14,000	\$28,000	0.00
	FED	68,200	68,400	136,600	0.00
	PR	246,400	248,000	494,400	0.00
	SEG	<u>489,200</u>	<u>489,200</u>	<u>978,400</u>	<u>0.00</u>
	Total	\$817,800	\$819,600	\$1,637,400	0.00
Insurance	PR	\$54,200	\$54,200	\$108,400	-1.00
	SEG	<u>-27,100</u>	<u>-27,100</u>	<u>-54,200</u>	<u>0.00</u>
	Total	\$27,100	\$27,100	\$54,200	-1.00
Judicial Commission	GPR	\$22,800	\$23,400	\$46,200	0.00
Justice	GPR	\$5,930,500	\$5,880,500	\$11,811,000	-2.00
	FED	730,000	-240,600	489,400	-27.00
	PR	-344,300	-339,000	-683,300	0.00
	SEG	<u>10,500</u>	<u>10,700</u>	<u>21,200</u>	<u>0.00</u>
	Total	\$6,326,700	\$5,311,600	\$11,638,300	-29.00
Kickapoo Reserve Management Board	PR	\$15,800	\$15,800	\$31,600	0.00
	SEG	<u>46,000</u>	<u>46,000</u>	<u>92,000</u>	<u>0.00</u>
	Total	\$61,800	\$61,800	\$123,600	0.00

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
Labor and Industry Review Commission	GPR	-\$21,000	-\$21,000	-\$42,000	0.00
	PR	33,600	33,600	67,200	0.00
	SEG	<u>31,700</u>	<u>31,700</u>	<u>63,400</u>	<u>0.00</u>
	Total	\$44,300	\$44,300	\$88,600	0.00
Legislature	GPR	-\$729,700	-\$721,500	-\$1,451,200	0.00
	PR	<u>1,300</u>	<u>3,600</u>	<u>4,900</u>	<u>0.00</u>
	Total	-\$728,400	-\$717,900	-\$1,446,300	0.00
Lieutenant Governor	GPR	\$32,600	\$32,600	\$65,200	0.00
Lower Wisconsin State Riverway Board	SEG	\$3,100	\$3,100	\$6,200	0.00
Military Affairs	GPR	-\$3,100	-\$3,100	-\$6,200	0.00
	FED	2,731,900	2,733,800	5,465,700	-8.60
	PR	171,400	171,400	342,800	0.00
	SEG	<u>62,500</u>	<u>62,500</u>	<u>125,000</u>	<u>0.00</u>
	Total	\$2,962,700	\$2,964,600	\$5,927,300	-8.60
Natural Resources	GPR	\$447,500	\$447,800	\$895,300	0.00
	FED	-688,800	-1,086,300	-1,775,100	-8.00
	PR	103,800	103,800	207,600	0.00
	SEG	<u>520,500</u>	<u>546,100</u>	<u>1,066,600</u>	<u>-1.00</u>
	Total	\$383,000	\$11,400	\$394,400	-9.00
Public Defender	GPR	-\$77,500	-\$12,300	-\$89,800	0.00
	PR	<u>37,500</u>	<u>39,300</u>	<u>76,800</u>	<u>0.00</u>
	Total	-\$40,000	\$27,000	-\$13,000	0.00
Public Instruction	GPR	\$612,400	\$612,400	\$1,224,800	0.00
	FED	170,100	170,100	340,200	0.00
	PR	<u>410,900</u>	<u>410,900</u>	<u>821,800</u>	<u>0.00</u>
	Total	\$1,193,400	\$1,193,400	\$2,386,800	0.00

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
Public Service Commission	FED	\$145,400	\$145,400	\$290,800	0.00
	PR	17,200	17,200	34,400	0.00
	SEG	<u>-21,997,500</u>	<u>-21,997,500</u>	<u>-43,995,000</u>	<u>0.00</u>
	Total	<u>-\$21,834,900</u>	<u>-\$21,834,900</u>	<u>-\$43,669,800</u>	<u>0.00</u>
Revenue	GPR	\$442,200	\$431,000	\$873,200	-1.00
	PR	-255,600	-342,800	-598,400	-10.00
	SEG	<u>356,600</u>	<u>373,900</u>	<u>730,500</u>	<u>0.00</u>
	Total	<u>\$543,200</u>	<u>\$462,100</u>	<u>\$1,005,300</u>	<u>-11.00</u>
Safety and Professional Services	FED	\$12,600	\$12,600	\$25,200	0.00
	PR	<u>-1,115,300</u>	<u>-1,313,900</u>	<u>-2,429,200</u>	<u>-4.00</u>
	Total	<u>-\$1,102,700</u>	<u>-\$1,301,300</u>	<u>-\$2,404,000</u>	<u>-4.00</u>
Secretary of State	PR	-\$1,600	-\$1,600	-\$3,200	0.00
State Fair Park Board	PR	\$301,600	\$301,600	\$603,200	0.00
State Treasurer	PR	\$6,700	\$6,700	\$13,400	0.00
Supreme Court	GPR	-\$639,600	-\$634,000	-\$1,273,600	0.00
	FED	13,300	13,300	26,600	0.00
	PR	887,100	343,800	1,230,900	-7.00
	SEG	<u>-100,100</u>	<u>-100,000</u>	<u>-200,100</u>	<u>0.00</u>
	Total	<u>\$160,700</u>	<u>-\$376,900</u>	<u>-\$216,200</u>	<u>-7.00</u>
Tourism	GPR	\$271,800	\$271,800	\$543,600	-3.00
	FED	4,400	4,400	8,800	0.00
	PR	<u>3,800</u>	<u>3,800</u>	<u>7,600</u>	<u>0.00</u>
	Total	<u>\$280,000</u>	<u>\$280,000</u>	<u>\$560,000</u>	<u>-3.00</u>
Transportation	FED	-\$252,900	-\$252,900	-\$505,800	0.00
	PR	279,800	279,800	559,600	0.00
	SEG	<u>-21,804,100</u>	<u>-21,804,100</u>	<u>-43,608,200</u>	<u>0.00</u>
	Total	<u>-\$21,777,200</u>	<u>-\$21,777,200</u>	<u>-\$43,554,400</u>	<u>0.00</u>

<u>Agency</u>	<u>Fund</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>	<u>Positions</u>
University of Wisconsin System	GPR	\$8,157,600	\$8,157,600	\$16,315,200	0.00
Veterans Affairs	GPR	-\$1,000	-\$1,000	-\$2,000	0.00
	FED	-16,900	-16,900	-33,800	0.00
	PR	-494,000	-494,000	-988,000	0.00
	SEG	<u>-106,100</u>	<u>-88,500</u>	<u>-194,600</u>	<u>0.00</u>
	Total	-\$618,000	-\$600,400	-\$1,218,400	0.00
Wisconsin Technical College System	GPR	-\$22,600	-\$22,600	-\$45,200	0.00
	FED	177,800	177,800	355,600	0.00
	PR	<u>9,600</u>	<u>9,600</u>	<u>19,200</u>	<u>0.00</u>
	Total	\$164,800	\$164,800	\$329,600	0.00
Workforce Development	GPR	\$347,400	\$347,400	\$694,800	0.00
	FED	2,539,200	-417,300	2,121,900	-95.00
	PR	-465,400	-465,400	-930,800	0.00
	SEG	<u>227,900</u>	<u>227,900</u>	<u>455,800</u>	<u>0.00</u>
	Total	\$2,649,100	-\$307,400	\$2,341,700	-95.00
	Total GPR	\$43,253,000	\$43,248,200	\$86,501,200	-43.50
	Total FED	-3,953,000	-9,328,600	-13,281,600	-160.95
	Total PR	11,359,000	10,537,500	21,896,500	-27.00
	Total SEG	<u>-40,858,300</u>	<u>-41,023,300</u>	<u>-81,881,600</u>	<u>-4.00</u>
	Total	\$9,800,700	\$3,433,800	\$13,234,500	-235.45