

2021-23 wisconsin
state budget



comparative summary of budget recommendations

governor and joint committee on finance

legislative fiscal bureau
june 2021

2021-23 WISCONSIN STATE BUDGET

Comparative Summary of Budget Recommendations

Governor and Joint Committee on Finance

Legislative Fiscal Bureau

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INTRODUCTION

This document provides a summary of the 2021-23 state budget recommendations of the Governor and Joint Committee on Finance.

The introductory portion of this document contains a Table of Contents, Key to Abbreviations, and User's Guide.

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

Following the summary information is a section which contains a description, for each state agency and program, of budget changes recommended by the Governor and Joint Committee on Finance. 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 final section of the document contains a list of the 2021-23 budget papers prepared by the Legislative Fiscal Bureau.

TABLE OF CONTENTS

Key to Abbreviations	1
User's Guide	3

2021-23 OVERVIEW

Table 1 -- Summary of 2021-23 Appropriations, Compensation Reserves, and Authorizations	5
Table 2 -- Total All Funds Appropriations and Reserves by Agency	6
Table 3 -- All Funds Full-Time Equivalent Positions by Agency	8
Table 4 -- General Fund Appropriations and Reserves by Agency	10
Table 5 -- General Fund Full-Time Equivalent Positions by Agency	12
Table 6 -- General Fund Condition Statement	13
Table 7 -- Estimated General Fund Taxes	14
Table 8 -- Departmental Revenues	15
Table 9 -- Appropriations and Reserves By Functional Area	16
Table 10 -- Appropriations and Reserves By Purpose	17

STATE AGENCY 2021-23 BUDGET SUMMARIES

Administration	19
General Agency Provisions	19
Housing and Homelessness	28
Energy and Environment	32
Personnel Management	35
Information Technology	39
Procurement and Risk Management	43
Division of Gaming	46
Agriculture, Trade and Consumer Protection	57
Departmentwide	57
Agricultural Assistance	61
Environment	68
Regulatory Programs	73
Appropriation Obligation Bonds	80
Board for People with Developmental Disabilities	82
Board of Commissioners of Public Lands	83
Board on Aging and Long-Term Care	86
Bonding Authorization	88
Budget Management and Compensation Reserves	90
Building Commission	95
Building Program	98
Child Abuse and Neglect Prevention Board	112
Children and Families	113
TANF and Economic Support	113
Child Welfare	133
Juvenile Justice	146
Departmentwide and Child Support Enforcement	149
Circuit Courts	153
Corrections	155
Departmentwide	155
Adult Institutions	160
Community Corrections	169
Adult Sentencing	173
Juvenile Corrections	188
Court of Appeals	199

District Attorneys.....	200
Educational Communications Board.....	203
Elections Commission	205
Employee Trust Funds.....	213
Employment Relations Commission.....	222
Environmental Improvement Fund.....	228
Ethics Commission	233
Financial Institutions.....	235
Fox River Navigational System Authority.....	249
General Fund Taxes	250
Income and Franchise Taxes.....	253
Sales and Use Taxes.....	269
Excise Taxes.....	273
Refundable Tax Credits and Other Payments.....	277
General Provisions	291
Governor.....	299
Health Services.....	300
Medical Assistance.....	300
Medical Assistance and FoodShare Administration.....	333
Public Health	341
Elder and Disability Services	354
Community Based Behavioral Health	364
Care and Treatment Facilities	372
Departmentwide	378
Higher Educational Aids Board.....	384
Historical Society.....	389
Insurance	392
Agency Operations and Current Programs	392
Drug Costs and Pricing.....	397
Health Insurance	422
Investment Board.....	439
Judicial Commission.....	440
Justice	441
Kickapoo Reserve Management Board.....	459
Labor and Industry Review Commission.....	461
Legislature.....	462
Lieutenant Governor	468
Lower Wisconsin State Riverway Board	470
Marijuana-Related Provisions	471
Medical College of Wisconsin.....	490
Military Affairs	491
Miscellaneous Appropriations	499
Natural Resources	503
Departmentwide	503
Stewardship.....	512
Forestry and Parks	516
Fish and Wildlife	521
Motorized Recreation	525
Waste, Remediation, and Air	528
Water Quality	537

Program Supplements	549
Public Defender.....	552
Public Instruction	557
General School Aids and Revenue Limits	557
Categorical Aids	565
Choice, Charter, and Open Enrollment.....	580
School Operations and Curriculum.....	598
Administrative and Other Funding	600
Public Service Commission	608
Broadband Provisions.....	608
Departmentwide and Energy Programs	614
Revenue	620
Departmentwide	620
Regulation of Alcohol, Tobacco, Nicotine Products, and Vapor Products	625
Lottery Administration	627
Safety and Professional Services	633
Secretary of State	647
Shared Revenue and Tax Relief	650
Direct Aid Payments	651
Property Tax Credits.....	655
Property Taxation	656
Forestry Mill Rate.....	663
Local Revenue Options	663
Other Credits.....	668
State Fair Park	669
State Treasurer	672
Supreme Court	675
Tourism	677
Transportation	682
Transportation Finance.....	682
Local Transportation Aid	692
Local Transportation Assistance	698
State Highway Program	704
Motor Vehicles	719
State Patrol.....	729
Departmentwide	732
University of Wisconsin System	735
Veterans Affairs	750
Wisconsin Economic Development Corporation.....	757
Wisconsin Health and Educational Facilities Authority	767
Wisconsin Housing and Economic Development Authority.....	768
Wisconsin Technical College System	770
Workforce Development.....	774
Departmentwide and Worker's Compensation	774
Employment and Training.....	781
Equal Rights and Employment Regulation.....	786
Unemployment Insurance	805
LEGISLATIVE FISCAL BUREAU BUDGET PAPERS	817

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.
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 accompanying sample entry (page 4).

- ① Name of agency.
- ② The funding source for the amounts shown in columns 3 through 6. 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 The Governor's recommended budget and position levels for 2021-23.
- ⑤ The Joint Finance Committee's recommended budget and position levels for 2021-23.
- ⑥ These columns indicate the change, by amount and percentage, of the Joint Finance Committee's 2021-23 recommended budget to the 2020-21 base year doubled and to the Governor's recommendations. For positions, the comparison is made between the recommended authorization for 2022-23 and that of 2020-21.
- 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 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. "REV" in the box indicates that the item will generate revenue for the fund which is identified.
- ⑧ Narrative description of the various budget change items, for each entry as recommended by the Governor and Joint Committee on Finance. If the entry shows "Governor/Joint Finance" the recommendations proposed by the Governor were adopted by the Joint Committee on Finance. The fiscal effect (which is located in the box), highlights the funding and position change to the agency's base budget. For those items where the recommendations of the Governor and Finance Committee differ, the change to the Governor's fiscal effect is also shown. Immediately following the title, there will be, if applicable, "[LFB Paper]" showing the number of the Legislative Fiscal Bureau budget issue paper prepared on this item.

HIGHER EDUCATIONAL AIDS BOARD

1

Budget Summary							
2	3	4	5	6			
				Joint Finance Change to:			
				Governor		Base	
Fund	2020-21 Base Year Doubled	2021-23 Governor	2021-23 Jt. Finance	Amount	Percent	Amount	Percent
GPR	\$287,083,000	\$321,338,600	\$287,187,800	-\$34,150,800	- 10.6%	\$104,800	0.0%
FED	300,000	300,000	300,000	0	0.0	0	0.0
PR	<u>3,334,800</u>	<u>3,479,400</u>	<u>3,334,800</u>	<u>- 144,600</u>	<u>- 4.2</u>	<u>0</u>	<u>0.0</u>
TOTAL	\$290,717,800	\$325,118,000	\$290,822,600	-\$34,295,400	- 10.5%	\$104,800	0.0%

FTE Position Summary					
Fund	2020-21 Base	2022-23 Governor	2022-23 Jt. Finance	Joint Finance Change to:	
				Governor	2020-21 Base
GPR	10.00	10.00	10.00	0.00	0.00

Budget Change Items

7

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 101]

GPR	\$121,000
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Governor/Joint Finance: Provide \$60,500 annually for full funding of continuing position salaries and fringe benefits.

2. STATE AGENCY BUDGET REDUCTION

8

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	\$0	-\$16,200	-\$16,200

Joint Finance: Reduce the HEAB general program operations appropriation by \$8,100 annually.

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>
General Purpose Revenue	\$19,346,245,400	\$19,859,626,000	\$39,205,871,400	43.9%
Appropriations	19,304,316,200	19,753,674,400	39,057,990,600	
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	4,423,830,300	4,566,159,100	8,989,989,400	10.1%
Appropriations	4,417,125,700	4,549,623,600	8,966,749,300	
Compensation Reserves	<u>6,704,600</u>	<u>16,535,500</u>	<u>23,240,100</u>	
Subtotal	\$43,524,999,800	\$44,022,811,400	\$87,547,811,200	98.1%
Appropriations	43,458,714,000	43,856,788,700	87,315,502,700	
Compensation Reserves	66,285,800	166,022,700	232,308,500	
Bond Revenue			\$1,676,054,600	1.9%
General Obligation Bonding			1,523,096,400*	
Revenue Bonding			<u>152,958,200</u>	
TOTAL			\$89,223,865,800	100.0%

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

TABLE 2

Summary of Total All Funds Appropriations by Agency

	2020-21 Base Year Doubled	2021-23 Governor	2021-23 Jt. Finance	Joint Finance Change to:			
				Governor		Base Year Doubled	
				Amount	Percent	Amount	Percent
Administration	\$1,217,987,600	\$1,344,810,900	\$1,219,339,000	-\$125,471,900	-9.3%	\$1,351,400	0.1%
Agriculture, Trade and Consumer Protection	213,388,800	266,028,400	221,221,800	-44,806,600	-16.8	7,833,000	3.7
Appropriation Obligation Bonds	834,040,000	592,368,300	592,368,300	0	0.0	-241,671,700	-29.0
Board for People with Developmental Disabilities	3,238,000	3,468,700	3,468,700	0	0.0	230,700	7.1
Board of Commissioners of Public Lands	3,627,800	3,658,200	3,313,400	-344,800	-9.4	-314,400	-8.7
Board on Aging and Long-Term Care	7,426,200	7,661,800	7,436,800	-225,000	-2.9	10,600	0.1
Building Commission	67,858,400	106,191,900	80,868,800	-25,323,100	-23.8	13,010,400	19.2
Child Abuse and Neglect Prevention Board	6,487,600	6,442,400	6,442,400	0	0.0	-45,200	-0.7
Children and Families	2,807,832,400	3,129,821,600	2,875,941,900	-253,879,700	-8.1	68,109,500	2.4
Circuit Courts	215,191,000	212,381,600	213,697,700	1,316,100	0.6	-1,493,300	-0.7
Compensation Reserves	---	275,245,800	232,308,500	-42,937,300	-15.6	232,308,500	N.A.
Corrections	2,798,065,400	2,867,798,200	2,839,166,900	-28,631,300	-1.0	41,101,500	1.5
Court of Appeals	23,320,800	22,662,900	22,662,900	0	0.0	-657,900	-2.8
District Attorneys	109,810,400	121,929,600	117,136,800	-4,792,800	-3.9	7,326,400	6.7
Educational Communications Board	42,355,400	41,872,400	41,887,400	15,000	0.0	-468,000	-1.1
Elections Commission	11,403,400	12,132,900	11,960,200	-172,700	-1.4	556,800	4.9
Employee Trust Funds	99,501,600	102,640,600	101,924,700	-715,900	-0.7	2,423,100	2.4
Employment Relations Commission	2,131,600	2,926,700	2,006,000	-920,700	-31.5	-125,600	-5.9
Environmental Improvement Fund	34,996,200	70,526,100	29,967,200	-40,558,900	-57.5	-5,029,000	-14.4
Ethics Commission	2,901,200	3,166,400	3,017,000	-149,400	-4.7	115,800	4.0
Financial Institutions	40,646,200	44,883,100	39,086,800	-5,796,300	-12.9	-1,559,400	-3.8
Fox River Navigational System Authority	250,800	250,800	250,800	0	0.0	0	0.0
Governor	8,327,400	8,474,600	8,474,600	0	0.0	147,200	1.8
Health Services	26,630,688,600	31,527,057,200	30,148,146,000	-1,378,911,200	-4.4	3,517,457,400	13.2
Higher Educational Aids Board	290,717,800	325,118,000	290,822,600	-34,295,400	-10.5	104,800	0.0
Historical Society	62,828,400	67,666,700	60,247,900	-7,418,800	-11.0	-2,580,500	-4.1
Insurance	563,286,400	585,287,500	554,247,700	-31,039,800	-5.3	-9,038,700	-1.6
Investment Board	135,329,400	135,329,400	135,329,400	0	0.0	0	0.0
Judicial Commission	644,400	690,600	690,600	0	0.0	46,200	7.2
Justice	286,880,200	331,136,800	308,662,900	-22,473,900	-6.8	21,782,700	7.6

	2020-21 Base Year Doubled	2021-23 Governor	2021-23 Jt. Finance	Joint Finance Change to:			
				Governor		Base Year Doubled	
				Amount	Percent	Amount	Percent
Kickapoo Reserve Management Board	\$1,946,000	\$2,069,600	\$2,069,600	\$0	0.0%	\$123,600	6.4%
Labor and Industry Review Commission	5,505,000	5,593,600	5,593,600	0	0.0	88,600	1.6
Legislature	164,739,400	163,456,800	176,068,800	12,612,000	7.7	11,329,400	6.9
Lieutenant Governor	875,800	1,351,000	941,000	-410,000	-30.3	65,200	7.4
Lower Wisconsin State Riverway Board	507,000	513,200	513,200	0	0.0	6,200	1.2
Medical College of Wisconsin	22,489,600	22,830,800	22,313,200	-517,600	-2.3	-176,400	-0.8
Military Affairs	238,137,200	283,814,900	265,807,300	-18,007,600	-6.3	27,670,100	11.6
Miscellaneous Appropriations	363,251,800	396,155,300	380,762,400	-15,392,900	-3.9	17,510,600	4.8
Natural Resources	1,124,305,200	1,157,193,800	1,125,081,300	-32,112,500	-2.8	776,100	0.1
Program Supplements	14,282,000	21,682,000	281,104,500	259,422,500	1,196.5	266,822,500	1,868.2
Public Defender	218,792,000	228,959,500	226,995,300	-1,964,200	-0.9	8,203,300	3.7
Public Instruction	15,573,799,400	17,275,784,400	16,252,336,400	-1,023,448,000	-5.9	678,537,000	4.4
Public Service Commission	104,849,000	221,546,800	64,390,800	-157,156,000	-70.9	-40,458,200	-38.6
Revenue	456,601,200	476,924,500	477,462,200	537,700	0.1	20,861,000	4.6
Safety and Professional Services	115,881,200	123,838,300	120,208,900	-3,629,400	-2.9	4,327,700	3.7
Secretary of State	566,000	880,500	562,800	-317,700	-36.1	-3,200	-0.6
Shared Revenue and Tax Relief	6,209,128,800	6,126,764,100	5,941,898,400	-184,865,700	-3.0	-267,230,400	-4.3
State Fair Park Board	48,792,400	47,040,000	45,720,100	-1,319,900	-2.8	-3,072,300	-6.3
State Treasurer	240,200	875,800	253,600	-622,200	-71.0	13,400	5.6
Supreme Court	66,567,000	66,071,000	66,721,700	650,700	1.0	154,700	0.2
Tourism	34,272,400	37,035,500	37,103,600	68,100	0.2	2,831,200	8.3
Transportation	6,600,810,200	6,354,183,400	6,616,598,000	262,414,600	4.1	15,787,800	0.2
University of Wisconsin System	12,937,869,600	13,237,497,600	12,937,676,600	-299,821,000	-2.3	-193,000	0.0
Veterans Affairs	284,074,200	280,233,500	290,175,700	9,942,200	3.5	6,101,500	2.1
Wisconsin Economic Development Corporation	83,101,400	421,881,400	83,101,400	-338,780,000	-80.3	0	0.0
Wisconsin Technical College System	1,140,199,800	1,176,629,400	1,221,629,400	45,000,000	3.8	81,429,600	7.1
Workforce Development	<u>728,778,800</u>	<u>873,993,000</u>	<u>732,625,700</u>	<u>-141,367,300</u>	-16.2	<u>3,846,900</u>	0.5
TOTAL	\$83,061,526,000	\$91,224,429,800	\$87,547,811,200	-\$3,676,618,600	-4.0%	\$4,486,285,200	5.4%

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

<u>Agency</u>	<u>2020-21 Base</u>	<u>2022-23 Governor</u>	<u>2022-23 Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2020-21 Base</u>
Administration	1,439.08	1,442.68	1,425.78	-16.90	-13.30
Agriculture, Trade and Consumer Protection	636.29	658.29	633.29	-25.00	-3.00
Board for People with Developmental Disabilities	9.60	7.00	7.00	0.00	-2.60
Board of Commissioners of Public Lands	9.50	9.50	9.50	0.00	0.00
Board on Aging and Long-Term Care	44.50	46.50	44.50	-2.00	0.00
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	0.00	0.00
Children and Families	799.92	806.17	798.17	-8.00	-1.75
Circuit Courts	527.00	543.00	543.00	0.00	16.00
Corrections	10,213.92	10,333.52	10,261.52	-72.00	47.60
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	493.50	497.40	498.90	1.50	5.40
Educational Communications Board	55.18	55.18	52.18	-3.00	-3.00
Elections Commission	31.75	31.75	31.75	0.00	0.00
Employee Trust Funds	274.20	274.20	275.20	1.00	1.00
Employment Relations Commission	6.00	9.00	6.00	-3.00	0.00
Ethics Commission	8.00	9.00	8.00	-1.00	0.00
Financial Institutions	141.54	145.04	141.54	-3.50	0.00
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	6,364.19	6,433.69	6,341.92	-91.77	-22.27
Higher Educational Aids Board	10.00	10.00	10.00	0.00	0.00
Historical Society	181.54	181.54	177.70	-3.84	-3.84
Insurance	134.83	168.83	133.83	-35.00	-1.00
Investment Board	236.00	236.00	236.00	0.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Justice	742.14	725.14	712.14	-13.00	-30.00
Kickapoo Reserve Management Board	4.00	4.00	4.00	0.00	0.00
Labor and Industry Review Commission	18.70	18.70	18.70	0.00	0.00
Legislature	777.97	777.97	777.97	0.00	0.00
Lieutenant Governor	5.00	7.00	5.00	-2.00	0.00
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	0.00	0.00
Military Affairs	554.10	550.50	545.50	-5.00	-8.60
Natural Resources	2,535.60	2,544.60	2,510.93	-33.67	-24.67
Public Defender	614.85	624.85	619.85	-5.00	5.00
Public Instruction	643.00	644.00	643.00	-1.00	0.00
Public Service Commission	154.75	160.25	154.75	-5.50	0.00

<u>Agency</u>	<u>2020-21 Base</u>	<u>2022-23 Governor</u>	<u>2022-23 Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2020-21 Base</u>
Revenue	1,182.03	1,201.03	1,178.00	-23.03	-4.03
Safety and Professional Services	241.14	253.64	242.14	-11.50	1.00
Secretary of State	2.00	4.00	2.00	-2.00	0.00
State Fair Park Board	47.00	47.00	47.00	0.00	0.00
State Treasurer	1.00	4.00	1.00	-3.00	0.00
Supreme Court	236.25	225.85	232.85	7.00	-3.40
Tourism	34.00	34.50	34.00	-0.50	0.00
Transportation	3,244.11	3,245.11	3,238.91	-6.20	-5.20
University of Wisconsin System	35,671.25	35,722.77	35,671.25	-51.52	0.00
Veterans Affairs	1,269.36	1,249.43	1,242.43	-7.00	-26.93
Wisconsin Technical College System	55.00	55.00	55.00	0.00	0.00
Workforce Development	<u>1,707.05</u>	<u>1,667.95</u>	<u>1,610.45</u>	<u>-57.50</u>	<u>-96.60</u>
TOTAL	71,480.59	71,789.33	71,306.40	-482.93	-174.19

Full-Time Equivalent Positions Summary by Funding Source

	<u>2020-21 Base</u>	<u>2022-23 Governor</u>	<u>2022-23 Jt Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2020-21 Base</u>
GPR	35,558.12	35,922.07	35,610.31	-311.76	52.19
FED	10,172.38	10,025.72	10,025.12	-0.60	-147.26
PR	20,918.98	20,970.28	20,859.77	-110.51	-59.21
SEG	<u>4,831.11</u>	<u>4,871.26</u>	<u>4,811.20</u>	<u>-60.06</u>	<u>-19.91</u>
TOTAL	71,480.59	71,789.33	71,306.40	-482.93	-174.19

TABLE 4

Summary of General Fund Appropriations and Reserves by Agency

	2020-21 Base <u>Year Doubled</u>	2021-23 <u>Governor</u>	2021-23 <u>Jt. Finance</u>	Joint Finance Change to:			
				<u>Governor</u>		<u>Base Year Doubled</u>	
				<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Administration	\$36,667,200	\$143,318,600	\$34,838,300	-\$108,480,300	-75.7%	-\$1,828,900	-5.0%
Agriculture, Trade and Consumer Protection	58,973,600	97,687,600	62,055,700	-35,631,900	-36.5	3,082,100	5.2
Appropriation Obligation Bonds	834,040,000	592,368,300	592,368,300	0	0.0	-241,671,700	-29.0
Board for People with Developmental Disabilities	240,000	258,000	258,000	0	0.0	18,000	7.5
Board of Commissioners of Public Lands	3,522,400	3,512,800	3,208,000	-304,800	-8.7	-314,400	-8.9
Board on Aging and Long-Term Care	3,266,400	3,475,700	3,329,400	-146,300	-4.2	63,000	1.9
Building Commission	63,763,600	99,569,500	77,718,200	-21,851,300	-21.9	13,954,600	21.9
Child Abuse and Neglect Prevention Board	1,990,000	1,990,000	1,990,000	0	0.0	0	0.0
Children and Families	973,317,600	1,220,192,000	993,563,800	-226,628,200	-18.6	20,246,200	2.1
Circuit Courts	214,725,600	211,916,200	213,232,300	1,316,100	0.6	-1,493,300	-0.7
Compensation Reserves	---	171,873,900	147,880,800	-23,993,100	-14.0	147,880,800	N.A.
Corrections	2,549,799,000	2,616,130,100	2,589,260,400	-26,869,700	-1.0	39,461,400	1.5
Court of Appeals	23,320,800	22,662,900	22,662,900	0	0.0	-657,900	-2.8
District Attorneys	102,045,400	113,607,300	107,999,500	-5,607,800	-4.9	5,954,100	5.8
Educational Communications Board	12,506,400	11,877,000	11,892,000	15,000	0.1	-614,400	-4.9
Elections Commission	9,411,400	9,745,300	9,572,600	-172,700	-1.8	161,200	1.7
Employee Trust Funds	112,800	75,100	75,100	0	0.0	-37,700	-33.4
Employment Relations Commission	1,840,400	2,635,500	1,714,800	-920,700	-34.9	-125,600	-6.8
Environmental Improvement Fund	18,996,200	55,526,100	14,967,200	-40,558,900	-73.0	-4,029,000	-21.2
Ethics Commission	1,850,000	1,912,400	1,985,600	73,200	3.8	135,600	7.3
Financial Institutions	0	2,000,000	0	-2,000,000	-100.0	0	N.A.
Governor	8,327,400	8,474,600	8,474,600	0	0.0	147,200	1.8
Health Services	8,815,593,400	9,278,235,000	8,859,576,900	-418,658,100	-4.5	43,983,500	0.5
Higher Educational Aids Board	287,083,000	321,338,600	287,187,800	-34,150,800	-10.6	104,800	0.0
Historical Society	43,914,000	44,296,600	42,927,600	-1,369,000	-3.1	-986,400	-2.2
Insurance	144,547,400	119,364,900	75,778,000	-43,586,900	-36.5	-68,769,400	-47.6
Judicial Commission	644,400	690,600	690,600	0	0.0	46,200	7.2
Justice	127,654,800	172,680,800	150,020,800	-22,660,000	-13.1	22,366,000	17.5
Labor and Industry Review Commission	341,000	299,000	299,000	0	0.0	-42,000	-12.3
Legislature	160,016,600	158,591,100	171,203,100	12,612,000	8.0	11,186,500	7.0

	<u>2020-21 Base Year Doubled</u>	<u>2021-23 Governor</u>	<u>2021-23 Jt. Finance</u>	<u>Joint Finance Change to:</u>			
				<u>Governor</u>		<u>Base Year Doubled</u>	
				<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Lieutenant Governor	\$875,800	\$1,351,000	\$941,000	-410,000	-30.3%	65,200	7.4%
Medical College of Wisconsin	21,994,600	22,335,800	21,818,200	-517,600	-2.3	-176,400	-0.8
Military Affairs	62,718,800	72,284,100	59,447,000	-12,837,100	-17.8	-3,271,800	-5.2
Miscellaneous Appropriations	301,475,000	321,431,100	316,738,200	-4,692,900	-1.5	15,263,200	5.1
Natural Resources	211,932,400	219,388,500	197,526,000	-21,862,500	-10.0	-14,406,400	-6.8
Program Supplements	14,282,000	21,682,000	266,900,900	245,218,900	1,131.0	252,618,900	1,768.8
Public Defender	215,887,200	225,977,900	224,013,700	-1,964,200	-0.9	8,126,500	3.8
Public Instruction	13,590,141,800	15,231,894,900	14,244,097,500	-987,797,400	-6.5	653,955,700	4.8
Public Service Commission	0	155,600,000	0	-155,600,000	-100.0	0	N.A.
Revenue	382,254,200	388,518,300	374,600,800	-13,917,500	-3.6	-7,653,400	-2.0
Shared Revenue and Tax Relief	5,450,834,000	5,344,566,300	5,111,816,200	-232,750,100	-4.4	-339,017,800	-6.2
State Fair Park Board	4,876,000	3,787,100	3,740,300	-46,800	-1.2	-1,135,700	-23.3
State Treasurer	0	437,900	0	-437,900	-100.0	0	N.A.
Supreme Court	36,021,400	34,747,800	34,747,800	0	0.0	-1,273,600	-3.5
Tourism	10,701,400	22,848,100	13,516,200	-9,331,900	-40.8	2,814,800	26.3
Transportation	232,191,000	204,502,600	192,915,000	-11,587,600	-5.7	-39,276,000	-16.9
University of Wisconsin System	2,375,172,000	2,566,737,500	2,382,395,300	-184,342,200	-7.2	7,223,300	0.3
Veterans Affairs	5,511,200	4,584,000	4,845,800	261,800	5.7	-665,400	-12.1
Wisconsin Economic Development Corporation	25,101,400	345,101,400	14,901,400	-330,200,000	-95.7	-10,200,000	-40.6
Wisconsin Technical College System	1,064,719,800	1,100,674,600	1,145,674,600	45,000,000	4.1	80,954,800	7.6
Workforce Development	<u>107,731,600</u>	<u>234,812,900</u>	<u>108,504,200</u>	<u>-126,308,700</u>	-53.8	<u>772,600</u>	0.7
TOTAL	\$38,612,932,400	\$42,009,569,300	\$39,205,871,400	-\$2,803,697,900	-6.7%	\$592,939,000	1.5%

TABLE 5**Summary of General Fund Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2020-21 <u>Base</u>	2022-23 <u>Governor</u>	2022-23 <u>Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2020-21 Base</u>
Administration	63.72	67.87	59.87	-8.00	-3.85
Agriculture, Trade and Consumer Protection	199.40	215.40	201.40	-14.00	2.00
Board of Commissioners of Public Lands	9.50	9.50	9.50	0.00	0.00
Board on Aging and Long-Term Care	20.48	21.78	20.48	-1.30	0.00
Children and Families	232.92	240.10	232.92	-7.18	0.00
Circuit Courts	527.00	543.00	543.00	0.00	16.00
Corrections	9,668.62	9,788.22	9,716.22	-72.00	47.60
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	449.00	458.90	456.40	-2.50	7.40
Educational Communications Board	26.94	26.94	25.94	-1.00	-1.00
Elections Commission	25.75	25.75	25.75	0.00	0.00
Employment Relations Commission	6.00	9.00	6.00	-3.00	0.00
Ethics Commission	4.55	4.55	4.70	0.15	0.15
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	2,657.23	2,721.34	2,642.84	-78.50	-14.39
Higher Educational Aids Board	10.00	10.00	10.00	0.00	0.00
Historical Society	112.65	112.65	112.65	0.00	0.00
Insurance	0.00	10.00	0.00	-10.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Justice	408.58	414.58	405.58	-9.00	-3.00
Labor and Industry Review Commission	0.80	0.80	0.80	0.00	0.00
Legislature	758.17	758.17	758.17	0.00	0.00
Lieutenant Governor	5.00	7.00	5.00	-2.00	0.00
Military Affairs	82.08	87.08	82.08	-5.00	0.00
Natural Resources	223.52	224.52	222.52	-2.00	-1.00
Public Defender	609.85	619.85	614.85	-5.00	5.00
Public Instruction	252.47	253.47	252.47	-1.00	0.00
Public Service Commission	0.00	8.50	0.00	-8.50	0.00
Revenue	953.08	971.08	950.15	-20.93	-2.93
State Treasurer	0.00	2.00	0.00	-2.00	0.00
Supreme Court	115.50	115.50	115.50	0.00	0.00
Tourism	32.00	32.50	32.00	-0.50	0.00
University of Wisconsin System	17,814.49	17,821.49	17,814.49	-7.00	0.00
Wisconsin Technical College System	23.25	23.25	23.25	0.00	0.00
Workforce Development	<u>150.82</u>	<u>202.53</u>	<u>151.03</u>	<u>-51.50</u>	<u>0.21</u>
TOTAL	35,558.12	35,922.07	35,610.31	-311.76	52.19

TABLE 6**2021-23 General Fund Condition Statement**

	<u>2021-22</u>	<u>2022-23</u>
Revenues		
Opening Balance, July 1	\$2,520,354,800	\$1,336,506,600
Taxes	17,886,964,000	19,457,864,000
Departmental Revenues		
Tribal Gaming Revenues	0	20,764,200
Other	<u>484,355,600</u>	<u>471,370,400</u>
Total Available	\$20,891,674,400	\$21,286,505,200
Appropriations, Transfers, and Reserves		
Gross Appropriations	\$19,304,316,200	\$19,753,674,400
Transfers to:		
Transportation Fund	178,869,600	97,289,300
Budget Stabilization Fund	0	550,000,000
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>-219,613,100</u>	<u>-267,069,300</u>
Net Appropriations	\$19,555,167,800	\$20,827,629,700
Balances		
Gross Balance	\$1,336,506,600	\$458,875,500
Less Required Statutory Balance	<u>-90,000,000</u>	<u>-95,000,000</u>
Net Balance, June 30	\$1,246,506,600	\$363,875,500

TABLE 7**Estimated 2021-23 General Fund Taxes**

<u>Tax Source</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-23</u>	<u>% of Total</u>
Individual Income	\$7,996,764,000	\$9,115,564,000	\$17,112,328,000	45.8%
Sales and Use	6,639,600,000	6,844,500,000	13,484,100,000	36.1
Corporate Income/Franchise	1,910,000,000	2,160,000,000	4,070,000,000	10.9
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*	\$17,886,964,000	\$19,457,864,000	\$37,344,828,000	100.0%

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

TABLE 8
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
Administration -- Space Rental Account	20,000,000	0	20,000,000
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	40,000	80,000	120,000
Subtotal	\$484,355,600	\$471,370,400	\$955,726,000
Tribal Gaming	0	20,764,200	20,764,200
Total	\$484,355,600	\$492,134,600	\$976,490,200

TABLE 9

Summary of 2021-23 Appropriations By Functional Area

All Funds

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Human Resources	\$37,602,610,700	43.0%
Education	30,826,913,500	35.2
Environmental Resources	7,811,583,700	8.9
Shared Revenue and Tax Relief	5,941,898,400	6.8
General Executive	2,781,941,500	3.2
Commerce	1,127,977,500	1.3
General Appropriations	742,735,700	0.8
Judicial	303,772,900	0.3
Compensation Reserves	232,308,500	0.3
Legislative	<u>176,068,800</u>	<u>0.2</u>
TOTAL	\$87,547,811,200	100.0%

General Purpose Revenue

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Education	\$18,135,993,000	46.3%
Human Resources	12,880,809,600	32.9
Shared Revenue and Tax Relief	5,111,816,200	13.0
General Executive	1,250,078,000	3.2
General Appropriations	661,357,300	1.7
Environmental Resources	418,924,400	1.1
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	\$39,205,871,400	100.0%

TABLE 10

Summary of 2021-23 Appropriations By Purpose

All Funds

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Aids to Individuals and Organizations	\$31,640,678,700	36.1%
State Operations	30,499,161,600	34.8
Local Assistance	<u>25,407,970,900</u>	<u>29.0</u>
TOTAL	\$87,547,811,200	100.0%

General Purpose Revenue

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Local Assistance	\$19,565,226,100	49.9%
Aids to Individuals and Organizations	10,189,394,200	26.0
State Operations	<u>9,451,251,100</u>	<u>24.1</u>
TOTAL	\$39,205,871,400	100.0%