



# State Budget Fiscal Restraints

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# State Budget Fiscal Restraints

## Introduction

The purpose of this paper is to provide a summary of the various constitutional and statutory provisions that exist concerning limits or requirements with regard to the state's budget. While the state's biennial budget encompasses expenditures from all of the state's revenue sources [general purpose revenues (GPR), program revenues, segregated funds revenues, and federal funds], many of the provisions described in this paper focus on the GPR or general fund budget.

The fiscal restraint provisions described in this paper have developed over time in response to concerns about the size of the budget in relation to available revenues and the levels of taxation in the state. The focus of this paper is solely on a description of those constitutional and statutory provisions that currently exist. The paper is entitled "State Budget Fiscal Restraints" to reflect the distinct fiscal governance items encompassed in the paper. The scope of this paper is limited to those broad provisions that are intended to limit or guide overall state spending. The paper is not intended to be a summary of every individual expenditure limit that is contained in the state statutes.

The paper is divided into the following sections: (1) Constitutional Balanced Budget Requirement; (2) Budget Structural Balance; (3) State General Fund Spending Limit; (4) General Fund Balance Reserve Requirement; (5) Lottery Fund Balance Reserve Requirement; (6) Fiscal Emergency Provisions; (7) Joint Committee on Finance Fiscal Emergency Powers; and (8) General Fund Budget Stabilization Fund.

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## Constitutional Balanced Budget Requirement

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Section 5 of Article VIII of the state Constitution provides as follows: "The legislature shall provide for an annual tax sufficient to defray the estimated expenses of the state for each [fiscal] year, and whenever the expenses of any year shall exceed the income, the legislature shall provide for levying a tax for the ensuing [fiscal] year, sufficient, with other sources of income, to pay the deficiency as well as the estimated expenses of such ensuing year." It is this provision that is the basis for the requirement that Wisconsin have a balanced budget. While widely accepted in practice as a balanced budget requirement, a careful examination of the actual wording shows the following:

- The requirement is on the Legislature; nothing is specified with regard to the Governor. It is likely that the reason for this apparent disparity is that the provision predates the statutory requirement for the submission of an executive budget by the Governor and the current practice of having an omnibus budget bill incorporating budget appropriations for all agencies of state government. In practice, Governors have always submitted budget proposals that were balanced at the point of submittal, based on the assumptions contained in that document.

- The wording of the requirement is that tax revenues must be sufficient to fund budgeted expenditures at the time that the Legislature adopts the budget. At the same time, however, the constitutional provision anticipates the potential situation of actual expenditures in a fiscal year

exceeding actual revenue collections or actual revenue collections falling below the level of revenues anticipated to be received in that fiscal year and it specifies how that then subsequent unbalanced budget is to be handled. This is addressed by the qualifying phrase regarding that the "expenses of the state in any [fiscal] year exceeding the income of the state for that year."

If the imbalance occurs in the first fiscal year of a biennium, the balanced budget requirement would mean the deficit situation would have to be fixed during the second fiscal year of the current biennium. If the imbalance occurs in the second fiscal year of a biennium, the adjustment would then be a requirement to be met in the first fiscal year of the next biennial budget.

There is nothing in the requirement that prohibits the Legislature from addressing the unbalanced budget in the same budget year that it develops. However, the balanced budget requirement allows the Legislature the additional option of levying additional taxes or reducing appropriations in the ensuing year [fiscal year] to cover the shortfall.

Although the Constitution states that "the legislature shall provide for levying a tax for the ensuing [fiscal] year..." if a deficit were to occur, any imbalance could be addressed by raising taxes or other revenues, reducing appropriations, or some combination of these items.

In the last 35 years, the state has had an end of the year general fund balance that was in deficit only two times. For fiscal year 1982-83, the ending general fund balance was a deficit of \$182,126,200. For fiscal year 2002-03 the ending general fund balance was a deficit of \$282,221,000. For each of those years, the deficit was carried into the succeeding fiscal year and funded within the total budget for that year.

While the balanced budget requirement is usually discussed in relationship to the general fund (GPR) budget, it also applies to the portions

of the budget that are financed from segregated, program revenue, or federal funds. However, segregated funds usually have a balance that is available to cover deficits and may have some flexibility to raise revenues for the individual fund. Program revenue funded appropriations similarly have individual program accounts that usually will have a balance available. Further, program revenue appropriations are able to borrow from the general fund to meet expenditures until sufficient revenues are available to cover the expenditures.

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### **Budget Structural Balance**

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Section 20.003(4m) of the statutes is entitled "Required General Fund Structural Balance" and stipulates that: "No bill may be adopted by the legislature if the bill would cause in any fiscal year the amount of moneys designated as "Total Expenditures" in the summary under s. 20.005(1) [the general fund condition statement as shown in the statutes] for that fiscal year, less any amounts transferred to the budget stabilization fund in that fiscal year, to exceed the sum of the amount of moneys designated as "Taxes" and "Departmental Revenues" in the summary under s. 20.005(1) for that fiscal year." A sample general fund condition statement is shown in Table 1.

The structural balance examination seeks to measure the adequacy of on-going revenues against on-going expenditures. The statutory requirement under s. 20.003(4m) is designed to ensure that each fiscal year of a biennial budget is structurally balanced by disregarding any carry-over balances from a prior year as on-going revenues.

The requirement for the structural balance review for each fiscal year of the biennium is applicable not only to any fiscal bills that may be considered by the Legislature subsequent to enactment of the biennial budget, it is applicable to the budget bill itself.



**Table 1: Sample General Fund Budget Condition Statement (\$ in Millions)**

	Year 1	Year 2
<b>Opening Balance, July 1</b>	\$100	\$300
<b>Revenues</b>		
Taxes	\$11,200	11,700
Departmental Revenues	<u>300</u>	<u>400</u>
Total Available (opening balance plus revenues)	\$11,600	\$12,400
<b>Appropriations and Reserves</b>		
Gross Appropriations	\$11,400	\$12,000
Compensation Reserves	100	200
Less Lapses	<u>-200</u>	<u>-200</u>
Total Expenditures	\$11,300	\$12,000
<b>Balances</b>		
Gross Balance	\$300	\$400
Less Required Statutory Balance	<u>-200</u>	<u>-250</u>
Net Balance, June 30	\$100	\$150

The prohibition on having a structural imbalance in any fiscal year requires a separate measurement for each fiscal year. Referring to the sample general fund budget condition statement in Table 1, the calculation to determine if the budget is a structural balance is shown in Table 2.

**Table 2: Sample Calculation of Statutory Structural Balance (\$ in Millions)**

	Year 1	Year 2
Taxes	\$11,200	\$11,700
Departmental Revenues	<u>300</u>	<u>400</u>
Total Revenues	\$11,500	\$12,100
Total Expenditures	\$11,300	\$12,000
Revenues Less Expenditures	\$200	\$100

Table 2 excludes the opening balance amounts of Table 1. The table shows that "Total Revenues" are greater than the "Total Expenditures" in each fiscal year. In "Year 1," the structural balance is \$200 million and in "Year 2" it is \$100 million. Therefore, that GPR biennial budget is structurally balanced under the requirements of s. 20.003(4).

Even once a structurally balanced general fund budget is enacted, however, the statutory requirement remains in effect. Thus, any subsequent fiscal legislation under consideration by the Legislature must also be examined to ensure that it would not result in a structural imbalance.

**Structural Balance for Ensuing Fiscal Years.**

The broader concern that the structural balance measurement is actually looking towards is one involving the relationship between on-going revenues and on-going expenditure commitments in future years.

To address this, 2001 Wisconsin Act 16 established statutory budgetary reporting requirements for both the Department of Administration (DOA) and the Legislative Fiscal Bureau. The scope of the reporting requirements is identical for each agency, but the stage of the budgetary process at which the reports are required differ. For DOA, the requirement applies for the Governor's biennial budget recommendations. For the Legislative Fiscal Bureau, the requirement applies for the biennial budget as adopted by the Joint Committee on Finance, the Assembly, the Senate, and by any Committee of Conference.

These reports relate to certain statements of estimated general purpose revenues and expenditures for the budget under consideration and for the succeeding biennial budget period.

In essence, the statutes require that reports be prepared at various stages of the biennial budget process that review revenues and expenditures for the pending budget and those of the succeeding biennial period. The intent is to provide decision-makers with information regarding the structural balance of the budget over a longer time frame.

As of this writing, this calculation is not available for the 2005-07 and 2007-09 biennial periods. Such a calculation will be included when the Governor's 2005-07 biennial budget is introduced. However, to provide an illustration of

how such a calculation looks, Table 3 shows the report for the 2003-05 budget as introduced by the Governor.

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### State General Fund Spending Limit

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In addition to the constitutional requirement for the enactment of a balanced budget, the state also has a statutory provision that limits the amount by which a specified portion of the total general fund (GPR) budget can increase, over the base budget year, in each year of the succeeding budget biennium. This provision, contained in s. 13.40 of the statutes, was created by 2001 Wisconsin Act 16 and was first effective for the 2003-05 biennial budget.

Section 13.40 of the statutes contains two requirements that are involved in the calculation of the percentage amount by which certain

appropriations can increase. First, the Legislative Fiscal Bureau, in consultation with the Department of Revenue, is required to estimate, by November 20 of each even-numbered year, the annual percentage change in the state's aggregate personal income for the subsequent two calendar years. These personal income growth estimates are then to be used as the allowable percentage increase amounts for spending limits for the forthcoming biennial budget period.

Under s. 13.40, the GPR budget for an ensuing fiscal biennium, for a specified portion of total GPR appropriations (as explained below), cannot exceed a level that is the result of multiplying the total of those appropriations for the second year of the prior fiscal biennium by the estimated percentage increases in personal income. The projected percentage increases in state personal income are for the two calendar years for which January 1 of each calendar year precedes the July 1 of the respective fiscal year. For the 2005-07 biennial budget, the applicable years as shown in Table 4.

**Table 3: 2003-05 Structural Balance Report Required Under s. 16.46(5m) (\$ in Millions)**

	Comparative General Fund Condition Structural Balances			
	<u>Gov. 2003-05 Budget</u>		<u>Estimated 2005-07</u>	
	2003-04	2004-05	2005-06	2006-07
<b>Opening Balance, July 1</b>	-\$292	\$36	\$42	\$78
<b>Revenues and Transfers</b>				
Taxes	\$10,747	\$11,351	\$11,873	\$12,419
Departmental Revenues	219	228	193	193
New Tribal Gaming Revenues	<u>112</u>	<u>125</u>	<u>137</u>	<u>149</u>
Total Available	\$10,786	\$11,740	\$12,245	\$12,839
<b>Appropriations, Transfers and Reserves</b>				
Gross Appropriations	\$10,784	\$11,679	\$12,264	\$12,488
Compensation Reserves	116	176	20	80
Transfer to Tobacco Control Fund	15	15	15	15
Less Estimated Lapses	<u>-165</u>	<u>-172</u>	<u>-132</u>	<u>-144</u>
Total Expenditures	\$10,750	\$11,698	\$12,167	\$12,439
<b>Balance</b>				
Gross Balance	\$36	\$42	\$78	\$400
<b>Structural Balance</b> [("Total Available" - "Opening Balance") - ("Total Expenditures")]	\$328	\$6	\$36	\$322

**Table 4: Corresponding Calendar Years for Personal Income Projections**

Fiscal Year (for biennial budget)	Calendar Period (12 months of fiscal year)	Calendar Year (for personal income projection)
2005-06	July 1, 2005 to June 30, 2006	2005
2006-07	July 1, 2006 to June 30, 2007	2006

For the 2005-07 biennial budget, the Legislative Fiscal Bureau estimated that Wisconsin personal income would increase by 5.5% in calendar year 2005 and by 5.1% in calendar year 2006.

There are a number of appropriations that are excluded from the limit on annual increases in GPR spending. The statutes provide that any appropriation passed by at least a two-third vote of each house of the Legislature is excluded from the limit. In addition, any GPR appropriation for any of the following purposes is also excluded from the limit.

- All appropriations to each of the following agencies: (1) Higher Educational Aids Board; (2) Department of Public Instruction; and (3) University of Wisconsin System.
- Any appropriation for the payment of tax relief under s. 20.835(2) of the statutes.
- Any appropriation for the payment of principal and interest on public debt.
- Any appropriation for the payment of principal and interest on operating notes.
- Any appropriation for payments to honor statutory moral obligation pledges.
- Any appropriation for payments to the federal government from bond revenues to avoid a designation of state bonds as arbitrage bonds.
- Any appropriation for payments for legal expenses or for the costs of judgments, orders and

settlements of actions and appeals incurred by the state.

- Any appropriation for payments to execute a transfer from the general fund to the budget stabilization fund.

Under s. 13.40(4) of the statutes, the Legislative Fiscal Bureau is required to determine the amount of GPR funding appropriated that is subject to the spending limit and report this amount by December 1 of each even-numbered year. The list of fiscal year 2004-05 GPR appropriations that were determined by the Bureau to be included or excluded from the limit is shown in Appendix 1 to this paper. As shown in that appendix, total GPR appropriations in fiscal year 2004-05 were \$11,930,871,300. Of that total, less than half -- \$5,580,365,700 (46.8% of the total) -- was subject to the limit. Under the spending limit provision, it was determined these appropriations, in total, could increase by \$306,920,100 (5.5%) in fiscal year 2005-06 and could increase by an additional \$300,251,600 (5.1%) in fiscal year 2006-07.

It should be noted, however, that any statutory provision, including a spending limit, can always be modified by the enactment of another legislative enactment that in effect suspends or at least modifies the operation of the existing statute. This happened in the first budget to be considered under the new statutory spending limit provision. In the 2003-05 budget, the Governor proposed and the Legislature approved the creation of an additional, one-time exemption from the spending limit of any GPR appropriation established for purpose of making payments to counties, towns, village and cities under s. 79.035 of the statutes (relating to county and municipal aid payments). This affected the GPR appropriation for payments from the county and municipal aid account appropriation. The rationale for doing this was that the GPR payment level for this appropriation in the base year (2002-03) was artificially low because, in that year, a total of \$598,300,000 of segregated funds from tobacco settlement proceeds had been used to offset GPR appropriations for this purpose.

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## General Fund Balance Reserve Requirement

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**Statutory Requirement.** Section 20.003(4) of the statutes requires that no bill directly affecting general fund (GPR) revenues may be enacted by the Legislature if the bill would cause the estimated general fund balance on June 30 of any fiscal year to be an amount less than the percentage of GPR appropriations for that fiscal year that is specified in the statutes. What that required amount is may vary from year to year, as will be discussed further below. The application of the requirement, however, is same. That is, it applies to the biennial budget bill and to any other fiscal bills that the Legislature may consider for passage.

The general fund condition statement that is provided under s. 20.005(1) of the statutes for the biennial budget bill must have an overall balance between expected revenues and budgeted appropriations sufficient to allow for set aside of the required statutory balance (shown as a deduction from the gross balance) and still have a balanced budget as required under the state Constitution. Table 5 shows an example of how the required statutory balance appears in the general fund condition statement.

As shown in Table 5, the gross balance is \$300 million and the required statutory balance is \$200 million. Thus, \$100 million is available for other legislation without violation of the balance requirement.

**History of the Statutory Balance Requirement.** Prior to the 1983 session of the Legislature, there was no requirement for a statutory balance or reserve within the general fund. In the 1981 session of the Legislature, the first act passed was an emergency appropriations bill to deal with shortfalls in the 1980-81 fiscal year. A statutory provision contained in that legislation (Chapter 1, Laws of 1981) created s. 20.003(4) dealing with the required general fund balance.

**Table 5: Sample General Fund Condition Statement (\$ in Millions)**

<b>Opening Balance, July 1</b>	\$100
<b>Revenues</b>	
Taxes	\$11,200
Departmental Revenues	<u>300</u>
Total Available (opening balance plus revenues)	\$11,600
<b>Appropriations and Reserves</b>	
Gross Appropriations	\$11,400
Compensation Reserves	100
Less Lapses	<u>-200</u>
Total Expenditures	\$11,300
<b>Balances</b>	
Gross Balance	\$300
Less Required Statutory Balance	<u>-200</u>
Net Balance, June 30	\$100

This section provided that beginning with the 1983-85 biennial budget, no bill directly or indirectly affecting general purpose revenues could be enacted by the Legislature if the bill would cause the estimated general fund balance in the condition statement for that biennium to be less than 1% of total general purpose revenue appropriations for that fiscal biennium. However, by the time of the enactment in that 1981 session of the biennial budget bill, the deteriorating fiscal situation led to reducing the 1% statutory reserve requirement to be 0.5% of total general purpose revenue appropriations, still effective beginning with the 1983-85 biennial budget.

**1983-85 Budget.** The 1983-85 biennial budget had a statutory balance in the second fiscal year of the biennium equal to 0.5% of total GPR appropriations for the biennium. In the budget adjustment bill for that session, the statutory balance percentage was changed back to the requirement, as first enacted, for a reserve equal to 1% of GPR appropriations for the biennium.

**1985-87 Budget.** The 1% statutory reserve requirement remained unchanged for the 1985-87 biennial budget. However, subsequently in that biennium, due to a projected budget shortfall for

the second year (1986-97) of that budget, 1985 Act 120 created a session law provision to suspend the 1% statutory reserve requirement for the 1985-87 and to instead provide that the statutory amount of reserve be equal to \$72.9 million. This amount was \$26.5 million less than what would have been required had the 1% statutory reserve requirement remained in effect.

**1987-89 Budget.** In 1987-89, the statutory provision was modified in 1987 Act 27 to set a statutory balance at 1% of appropriations for each "fiscal year" rather than a single statutory balance for the "fiscal biennium". Under this change, the required balance for 1987-88 was \$53.0 million and for 1988-89 was \$55.5 million. Had the change not been made, the statutory balance for 1987-89 would have been \$108.5 million -- 1% of biennial (rather than annual) appropriations. Thus, the change contained in 1987 Act 27 reduced the required balance to approximately one-half of what it would have been without the modification.

**1995-97 Budget.** In 1995 Act 27, the 1% annual statutory reserve requirement was modified by providing that the reserve calculation include GPR compensation reserves amounts in addition to gross GPR appropriations. In that biennium, this change increased the required balance amount by \$0.2 million in 1995-96 and by \$0.5 million in 1996-97.

No changes to the statutory balance requirement were made in the 1997-99 fiscal biennium. However, beginning with the 1999-01 fiscal biennium, a succession of changes were made in the structure of the requirement.

**1999-01 Budget.** In the 1999-01 biennial budget (1999 Act 9), a gradual increase in the statutory reserve percentage was adopted. As initially proposed by the Governor, the increase would have been as shown in Table 6.

**Table 6: Governor's 1999-01 Budget Proposal**

Fiscal Year	Required Statutory Reserve Percentage
1999-00	1.0%
2000-01	1.1
2001-02	1.2
2002-03	1.4
2003-04	1.6
2004-05	1.8
2005-06 (and thereafter)	2.0

In the budget as passed by the Legislature, the statutory reserve increase to 1.1% proposed for fiscal year 2000-01 would not have been implemented (the requirement would have remained at 1.0% for that year), but the remainder of the proposed step increases to 2.0% in 2005-06 were adopted. However, the Governor made a partial veto to this section so as to make what would have been the 1.2% requirement for fiscal year 2001-02 instead be effective for fiscal year 2000-01 (the second year of that budget biennium). The result of this partial veto, however, also eliminated any statutory enumeration of a statutory reserve requirement for fiscal year 2001-02 (the first year of the succeeding fiscal biennium). The remainder of the scheduled increases were not affected. Thus, under 1999 Act 9, the increases in the statutory reserve percentage were as shown in Table 7.

**Table 7: 1999 Act 9**

Fiscal Year	Required Statutory Reserve Percentage
1999-00	1.0%
2000-01	1.2
2001-02	None specified
2002-03	1.4
2003-04	1.6
2004-05	1.8
2005-06 (and thereafter)	2.0

**2001-03 Budget.** In the Governor's 2001-03 biennial budget recommendations, it was proposed that the statutory reserve requirement of 1.4% for fiscal year 2002-03 be reduced to 1.2%. Under the Governor's proposal, the statutory reserve

percentages for 2001-03 and thereafter would have been as shown in Table 8.

**Table 8: Governor's 2001-03 Budget Proposal**

Fiscal Year	Required Statutory Reserve Percentage
2001-02	None*
2002-03	1.2%
2003-04	1.6
2004-05	1.8
2005-06 (and thereafter)	2.0

\*No actual statutory reserve percentage; the Governor's budget reserved an amount in the condition statement balance equal to 1.2% of gross GPR appropriations plus compensation reserves.

As passed by the Legislature, the statutory reserve requirement for fiscal year 2002-03 was set at a fixed dollar amount of \$90,000,000. The Governor executed a partial veto of this provision to delete the reference to the fixed dollar amount of required statutory reserve and, in connection with a related veto, establishing a requirement for 1.2% statutory reserve for that fiscal year. The remainder of the staged increases in the statutory reserve requirement were continued unchanged. The statutory reserve requirements for 2001-03 and beyond, as affected by 2001 Act 16, were as shown in Table 9.

**Table 9: 2001 Act 16**

Fiscal Year	Required Statutory Reserve Percentage
2001-02	None*
2002-03	1.2%
2003-04	1.6
2004-05	1.8
2005-06 (and thereafter)	2.0

\*No actual statutory reserve percentage; 2001-03 budget as enacted had an amount in the condition statement balance equal to 1.2% of gross GPR appropriations plus compensation reserves for fiscal year 2001-02.

**2003-05 Budget.** The Governor's 2003-05 biennial budget contained a provision to modify the statutory reserve requirement for the two fiscal years of the biennium. Instead of a statutory reserve of 1.6% for 2003-04 and of 1.8% for 2004-05,

a dollar amount of statutory reserve of \$35,000,000 for 2003-04 and \$40,000,000 for 2004-05 was proposed. Under the Governor's budget recommendations, a 1.6% statutory reserve for fiscal year 2003-04 would have required an additional reserve amount of \$139.4 million and a 1.8% statutory for fiscal year 2004-05 would have required an additional reserve amount of \$173.4 million.

The Governor's budget recommendations included the further proposed change in the statutory reserve language to delay the scheduled increase in that required reserve requirement to 2.0% in fiscal year 2005-06 (the first fiscal year of the succeeding biennium) until the 2006-07 fiscal year and to provide that the statutory reserve requirement for 2005-06 instead be set at \$75,000,000. The Legislature concurred in those recommendations.

Table 10 displays a history of the required statutory balance requirement since its inception with the 1984-85 fiscal year.

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### Lottery Fund Balance Reserve Requirement

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The authorization of a Wisconsin State Lottery was approved by ratification by the voters of a constitutional amendment on April 7, 1987. A separate segregated fund, the lottery fund, was created by 1987 Act 119 to finance the operations of the lottery. The net proceeds of the fund are constitutionally required to be used for property tax relief. 1989 Act 336 created two new requirements with respect to the lottery fund. First, a requirement was created that the fund have, beginning with the 1991-93 biennial budget, a statutory reserve amount equal to 3.5% of estimated gross lottery revenues. Second, it was required that the balance statement for the fund be included in the same place in the statutes that the general fund summary is displayed.

**Table 10: History of Required General Fund Statutory Balance (\$ in Millions)**

Year	Amount	Requirement
1984-85	\$86.3	1% of biennial gross appropriations
1985-86	0.0	No requirement for the first fiscal year of the biennium
1986-87	72.9	Set dollar amount
1987-88	53.0	1% of annual gross appropriations
1988-89	55.5	1% of annual gross appropriations
1989-90	58.1	1% of annual gross appropriations
1990-91	62.9	1% of annual gross appropriations
1991-92	66.6	1% of annual gross appropriations
1992-93	69.6	1% of annual gross appropriations
1993-94	73.6	1% of annual gross appropriations
1994-95	78.8	1% of annual gross appropriations
1995-96	82.6	1% of annual gross appropriations and compensation reserves
1996-97	92.0	1% of annual gross appropriations and compensation reserves
1997-98	98.1	1% of annual gross appropriations and compensation reserves
1998-99	99.4	1% of annual gross appropriations and compensation reserves
1999-00	113.9	1% of annual gross appropriations and compensation reserves
2000-01	134.3	1.2% of annual gross appropriations and compensation reserves
2001-02	0.0	No requirement
2002-03	134.4	1.2% of annual gross appropriations and compensation reserves
2003-04	35.0	Set dollar amount
2004-05	40.0	Set dollar amount
2005-06	75.0	Set dollar amount
2006-07	TBD	2.0% of annual gross appropriations and compensation reserves and thereafter

In 1993 Act 16, the 3.5% required statutory reserve amount was reduced to 2%. For 2004-05, it is estimated that gross revenues to the lottery fund will equal \$472 million. Thus, the required reserve amount is 2% of that figure or \$9.4 million (\$472 million x 2% = \$9.4 million).

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### **Fiscal Emergency Provisions**

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In a previous section of this paper, the provision of the state Constitution requiring the enactment of a balanced budget was reviewed. As noted, an enacted balanced budget may become unbalanced due to actual expenditures or revenues in a fiscal year varying substantially from the budgeted levels. It was also noted in that section that under the Constitutional provision, the Legislature is allowed to fix the deficit situation in the ensuing fiscal year. However, depending on the

severity of projected fiscal emergency, either the Governor, Legislature, or both may well feel it is imperative to address the situation as soon as possible.

Before reviewing the statutory provisions dealing with fiscal emergencies, it may be helpful to first review the general statutory provisions relating to state fiscal management and past actions taken under those provisions.

**Governor.** The Wisconsin Constitution deals very generally with the powers of the Governor. Article V of the Constitution addresses the executive branch. Section 1 of that article says simply that the executive power shall be vested in a Governor. Section 4 lists the following duties for the Governor: serve as commander-in-chief of the military and naval forces of the state; convene the Legislature on extraordinary occasions; communicate to the Legislature at every session on the condition of the state; recommend to the

Legislature such matters for consideration as the Governor deems expedient; transact all necessary business with the officers of the government; expedite all such measures as may be resolved upon by the Legislature; and take care that the laws of the state be faithfully executed.

Under the statutes (Subchapter I of Chapter 14) dealing with the Governor's Office, there are also relatively few powers specifically identified for the Governor and none of those that are listed relate to any overall authority concerning state fiscal affairs.

**Department of Administration.** Most of the statutory provisions relating to the general execution of state fiscal matters are located in Chapter 16 of the statutes; that chapter is entitled "Department of Administration." Chapter 16 begins with a purpose statement for the Department of Administration. That statement [s. 16.001(1)] includes as one purpose the responsibility "to anticipate and resolve administrative and financial problems faced by the agencies, governor and legislature of the state." In addition, s. 16.001(2) states that, "Statutes applicable to the department of administration shall be construed liberally in aid of the purposes declared in sub. (1)."

Subchapter III of Chapter 16 addresses state finance. Much of that subchapter deals with the preparation and execution of the state biennial budget and the monitoring of state expenditures. Included in the subchapter are provisions that relate to post-budget enactment and the authority and duties of the administration in addressing fiscal emergencies. In particular, sections 16.50(1) and 16.50(2) address how state agencies obtain access to their appropriated funds once the budget has been enacted. The full text of ss. 16.50(1) and (2) are shown in Appendix II.

Section 16.50(1) requires each executive branch agency, in concert with DOA, to prepare estimates of the amount of money that it expects to expend, encumber or distribute from each of its appropriations provided under the biennial budget. With the permission of DOA, agencies may

subsequently adjust such estimates through the allotment process among expenditure categories (between salaries and supplies and services, for example). Although such initial estimates are now required only once a biennium following the enactment of the biennial budget, the statute gives DOA authority to determine when, and for what period of time (quarterly, for example), such estimates shall be prepared and also allows for the preparation of revised and supplemental estimates.

Following the preparation of these budget estimates, the Secretary of DOA, under s. 16.50(2), is authorized to approve or disapprove such estimates in whole or in part. Among the tests that the Secretary is to use in reviewing the estimates for approval is to determine: (1) whether the appropriations are adequate to support the estimates; (2) whether the estimated expenditures under the appropriations can be made without incurring danger of exhausting the appropriations before the end of the appropriation period; (3) whether there will be sufficient revenue to meet such contemplated expenditures; and (4) whether the expenditure will reflect the budget intentions of the Joint Committee on Finance, Governor and Legislature. The budget estimate process is initially conducted for agencies following the enactment of the biennial budget. However, DOA can direct agencies to subsequently adjust their spending (budget estimates) to reflect changing fiscal situations.

**Brief History of Departmental Estimates Language.** The origin of the current provisions of ss. 16.50 (1) and (2) can be traced back to Chapter 97, Laws of 1929. This legislation created a State Budget Bureau in the then Executive Department, provided for a Director of the State Budget Bureau to be appointed by Governor with the advice and consent of the Senate, and created what was referred to as a "state budget system." The provisions of the this legislative enactment included the requirements for: (1) preparation of a biennial state budget report [the compilation of state agency budget requests as now performed by the Department of Administration]; and (2) the



Governor to transmit a biennial budget bill to the Legislature constituting a single appropriations bill for the state to be known as the "Executive Budget Bill." Chapter 97 also created a statutory section (s. 15.14) that was entitled "Departmental Estimates." The first two subsections of this statutory section dealt with the exact same provisions are reflected in the current ss. 16.50(1) and (2) with the exceptions that the Chapter 97 language required that state departments submit these estimates quarterly and for each of the department's divisions, activities and functions.

In 1947, the State Budget Bureau was eliminated and a Department of Budget and Accounts (outside of the Executive Department) was created. The Department was headed by a Director who was appointed by the Governor, with Senate confirmation, to a six-year term. The departmental estimate submittal requirements and review provisions by this new Director were essentially unchanged from the original language of Chapter 97, Laws of 1929.

In 1959, the Department of Budget and Accounts was replaced by a Department of Administration headed by a Commissioner. The departmental estimates responsibility was placed with a director within that department (budget bureau director). Then, in 1969, Chapter 276, Laws of 1969, provided that the Department of Administration was to be headed by a Secretary appointed by the Governor and the s. 16.50 departmental estimates responsibility was made an ultimate responsibility of the Secretary.

Thus, from 1929 until 1981, the review of departmental spending plans under the enacted state budget resided almost solely with the Governor's chief budget official, however denominated.

**Examples of Past Actions Taken Under ss. 16.50(1) and (2).** On September 1, 2000, the Secretary of DOA directed 14 of the larger state agencies with GPR funding to adjust their budget estimates by increasing their turnover savings

(salary dollars not spent due to vacancies) from the budgeted 3% of salaries amount to an amount equal to 7% of salaries and to place that increased amount of turnover savings in the unallotted reserve line so that these funds would lapse to the general fund. The Secretary indicated that this action was being taken not because of a shortfall in fiscal year 2000-01, but rather because of an expected imbalance in the biennial budget for the forthcoming fiscal biennium.

Another example was in January, 2001, when Governor Thompson asked agencies to reduce their GPR spending for the remainder of fiscal year 2000-01. The Secretary of DOA then issued a directive that all executive branch agencies generate savings from their budgeted levels for the remainder of that fiscal year equal to 0.5% of their state operations appropriations level (excluding appropriations for debt service and fuel and utilities). Agencies were asked to focus on the following actions as ways to achieve the required savings: (1) freeze hiring for non-essential positions; (2) cease permanent property expenditures; (3) eliminate all non-essential travel; and (4) cease from entering into any new discretionary contracts. Agencies were directed to provide to DOA an enumeration of the means by which specific savings would be achieved to reach the overall target amount and then, as an update to the earlier budget estimates, to move the funding within the agency's individual appropriations to the unallotted reserve line for lapse to the general fund (with the goal of increasing the ending balance for that year).

A third example was when Governor Doyle took office in January of 2003 and was faced with a projected deficit for that current fiscal year (2002-03). In addition to proposing legislation to address the shortfall, the Governor directed the Secretary of Administration to require state agencies to take the following actions: (1) avoid filling any vacant positions to the extent practicable; (2) place strict limitations on the use of out-of-state travel and to make quarterly reports to the State Budget Office on any approved out-of-state travel; (3) find

savings in their current administrative budgets that could be lapsed to the general fund; (4) place all state building projects that had not been contractually obligated on hold until reviewed by DOA; and (5) place a moratorium on requests for additional space and for renewals of existing space leases.

**Scope of Authority Under s. 16.50(1) and (2).** With regard to s. 16.50(2), the Secretary's actions are limited to refusing to allot, through the estimate process, the full level of appropriated funds. This power does not allow the Secretary of DOA to actually reduce the statutory appropriation amount. However, if an agency cannot access some of its appropriated funds because they are placed in unallotted reserve, the ultimate result is the same in that the moneys cannot be expended and therefore, will lapse to the general fund (or program revenue account or segregated fund balance) at the end of the fiscal period for which the appropriation is effective.

Beyond the statutory provisions discussed above, there are also a number of statutory procedural requirements where the approval of the DOA Secretary and/or the Governor is required before agencies can take certain actions which will ultimately result in the expenditure of funds. These include such things as approval of building construction plans and projects, building rentals, land purchases, vehicle purchases, and the contracting of public debt. While the timing of the approval of such purchases or activities could affect when expenditures begin to be incurred, these are not powers that are primarily intended to constrain expenditures per se, but rather are intended to provide for a review of the appropriateness of the individual transactions.

**History of Use of These Powers.** As noted above, the estimate review provisions have remained relatively unchanged over the years (except for organizational reference updates). However, the creation of a new limiting section [s. 16.50(7)] by the 1981 Legislature established limits on the scope of action possible under s. 16.50(2).

The recent history of these two sections is useful in understanding how section 16.50(7), dealing with revenue shortfalls, came to be created.

In 1980, the Secretary of the Department of Administration under Governor Dreyfus, Mr. Ken Linder, exercised his authority under s. 16.50(2) and withheld 4.4% of most general purpose revenue (GPR) appropriations in order to address a projected deficit in the 1980-81 fiscal year of approximately \$145 million. In addition to other appropriations, the 4.4% to be withheld applied to the appropriations for shared revenues to counties and municipalities and elementary and secondary school aids.

After the 4.4% reduction directive of the DOA Secretary was issued, two cases were filed with the Wisconsin Supreme Court. The first, City of Milwaukee v. Lindner, challenged the validity of the Secretary's 4.4% directive on shared revenue payments. The second, School District of La Farge v. Lindner, challenged the authority to reduce general and categorical school aid payments.

At the time of the 1980 directive, s. 16.50(1) stated that "Each department... shall prepare and submit to the secretary an estimate by quarter of the amount of money which it proposes to expend upon each of its divisions, activities, functions and programs." [emphasis added].

Under s. 16.50(2), the DOA Secretary could then approve or disapprove the estimates. If the estimate was disapproved, the Secretary could withhold all or some portion of the appropriation amount. It was under this provision that the Dreyfus administration withheld the 4.4% amounts.

The Supreme Court determined that the DOA Secretary could not reduce the payments for shared revenues and school aids because these appropriations were not "divisions, activities, functions or programs" of the two administering agencies (the Departments of Revenue and Public Instruction). The Departments simply had a

"mechanical role" in the disbursement of the funds.

In response to this development, Chapter 30, Laws of 1981, was enacted which amended the s. 16.50 process. That act made a number of significant changes. First, s. 16.50(1) was amended to delete references to "the divisions, activities, functions and programs" of each department. That section now states, "Each department...shall prepare and submit to the secretary an estimate of the amount of money which it proposes to expend, encumber or distribute under any appropriation in Chapter 20..." [emphasis added].

Second, the section was further amended to state that the estimate process (and thus, the authority to withhold payments by the DOA Secretary) could not apply to any appropriations for general equalization school aids, supplemental appropriations under the Joint Committee on Finance, or appropriations under s. 20.835 [Shared Revenue and Tax Relief]. A list of these specific appropriations is provided in Appendix III.

Third, a new statutory section [s. 16.50(7)], headed "revenue shortfall" was created.

**New Revenue Shortfall Provision.** Section 16.50(7) states that, notwithstanding the provisions of s. 16.50(2) as outlined above, if at any time during a fiscal biennium after enactment of the biennial budget the Secretary of Administration determines that previously authorized expenditures will exceed revenues in either the current or the forthcoming fiscal year (each of the two years of the budget biennium) by more than one-half of one percent of the estimated GPR appropriations for that fiscal year, the Secretary is precluded from addressing that revenue shortfall by use of the budget estimate process (placing appropriated moneys in unallotted reserve via the allotted process). Instead, the Secretary is required to immediately notify the Governor, the presiding officer of each house of the Legislature and the Joint Committee on Finance of the revenue shortfall.

Following this notification, the Governor is required to submit to the Legislature a bill containing his or her recommendations for the correcting the imbalance between projected revenues and authorized expenditures. Further, if the Legislature is not in a floor period at the time of the Secretary's notification, the Governor is required to call a special session of the Legislature to take up the matter of the projected revenue shortfall and to submit a bill dealing with the shortfall to the Legislature for consideration at that special session.

The text of s. 16.50(7) is shown below.

"16.50(7)(a) If following the enactment of the biennial budget act in any biennium the secretary determines that previously authorized expenditures will exceed revenues in the current or forthcoming fiscal year by more than one-half of one percent of the estimated general purpose revenue appropriations for that fiscal year, he or she may not take any action under sub. (2) [16.50(2)] and shall immediately notify the governor, the presiding officers of each house of the legislature and the joint committee on finance.

(b) Following such notification, the governor shall submit a bill containing his or her recommendations for correcting the imbalance between projected revenues and authorized expenditures, including a recommendation as to whether moneys should be transferred from the budget stabilization fund to the general fund. If the legislature is not in a floorperiod at the time of the secretary's notification, the governor shall call a special session of the legislature to take up the matter of the projected revenue shortfall and the governor shall submit his or her bill for consideration at that session."

Finally, Chapter 30, Laws of 1981, added a

provision to s. 16.50(5) stating that if estimated expenditures would exceed revenues by more than 0.5% of GPR appropriations, then the DOA Secretary could not operate under s. 16.50(2), but instead must proceed under s. 16.50(7).

These provisions of 16.50(7), as enacted in Chapter 30, Laws of 1981, remain unchanged in the current statutes.

**Timing of Revenue Shortfall Determination.**

The statutes do not provide any direction as to when, under s. 16.50(7), the DOA Secretary is to make a determination of any projected revenue shortfall. There is another statutory requirement [s. 16.43] that the Department of Administration provide the Governor and the Legislature by November 20 of each even-numbered year, as a part of the biennial state budget report (summary of agency budget requests), an estimate of general fund revenues for that current fiscal biennium and the subsequent fiscal biennium. However, other than that provision, there is no statutory specification for the issuance by DOA of updated revenue estimates.

As a part of its responsibility for the collection of state taxes, the Department of Revenue monitors, on an on-going basis, tax collections and state and national economic conditions. It also issues a quarterly report entitled "Wisconsin Economic Outlook" that reviews national and state economic conditions and provides information on state tax collections. In addition, the Department of Administration has a general responsibility to anticipate financial problems faced by state agencies and inform the Governor and the Legislature.

Implicit in this DOA responsibility is the duty to monitor state fiscal conditions. But s. 16.50(7) gives the Secretary of DOA discretion as to how and when the determination of a revenue shortfall is to take place. However, once the Secretary has reached that determination and the conditions of s. 16.50(7) are met, the Secretary has the responsibility to immediately notify the Governor, the presiding officer of each house of the Legislature

and the Joint Committee on Finance of that determination. While this statutory section is entitled "Revenue Shortfall," it should be pointed out that the notification requirement would also be triggered in either year if the DOA Secretary determined that GPR authorized expenditures would be projected to increase to such an extent that estimated expenditures for that year would exceed budgeted total general fund revenues by more than 0.5% of total authorized expenditures.

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**Joint Committee on Finance  
Fiscal Emergency Powers**

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The Joint Committee on Finance would be involved in the legislative review of any recommendations from the Governor regarding legislation required to address a fiscal emergency as identified under s. 16.50(7). However, there is also a separate statutory provision, which predates the creation of s. 16.50(7), that separately empowers the Joint Committee on Finance to take action on its own to directly make reductions of certain appropriations in the event of a fiscal emergency caused by a decline in anticipated state revenues.

This Joint Committee on Finance power is enumerated under s. 13.101(6) of the statutes. That section states that "As an emergency measure necessitated by decreased state revenues and to prevent the necessity for a state tax on general property, the committee may reduce any appropriation made to any board, commission, department, the University of Wisconsin System or to any other state agency or activity by such amount as it deems feasible, not exceeding 25% of the appropriations...", except that certain appropriations are excluded. The appropriations excluded are: (1) any appropriations of moneys to be distributed to any county, city, village, town or school district; and (2) a number of other specific appropriations (a list of these specific appropriations is provided in Appendix IV).

History of Provision. An Emergency Board (composed of the Governor and the Co-chairs of the Joint Committee on Finance), that had been created in 1929 to deal with providing emergency supplemental funding to state agencies, was authorized by the Legislature in 1931 to reduce any state appropriation by up to 20% during fiscal year 1932-33 in order to keep the state budget in balance. That Board did make significant reductions in the state budget during the 1932-33 fiscal year. That reduction authority amount was then increased to be up to 25% for the 1933-35 and succeeding biennia. Reductions under this statutory authority were also made by the Emergency Board during the 1939-41 and 1947-49 biennia.

In its 1959 session, the Legislature abolished the Emergency Board and created a Board on Government Operations (BOGO), which was composed solely of legislators, but whose actions were now subject to gubernatorial veto. This reduction power was transferred to that new Board. In the 1975 session, the Legislature abolished the Board on Government Operations and assigned all of that Board's responsibilities, including the 25% reduction power, to the Joint Committee on Finance.

The statute contains the expression of intent that all state agencies' functions should be continued in an efficient manner, but no public funds should be expended or obligations incurred unless there are adequate revenues to meet the expenditures. This portion of the statute can be construed to be similar to the language of s. 16.50(2) and (7) as it relates to appropriation reduction powers that become available when there is a revenue shortfall after the enactment of a biennial budget. As with the provisions of s. 16.50(7), there is no explicit statement in the statute regarding when or how the determination that there is a revenue shortfall is to occur. However, included in s. 13.101(6) is the statement that "For such reason [lack of adequate revenues to support previously authorized expenditures] the committee [Joint Committee on Finance] may make reductions

of such appropriations [not otherwise excluded under the statute] as in its judgment will secure sound financial operations of the administration for said state agencies and at the same time interfere least with their services and activities."

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## General Fund Budget Stabilization Fund

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**Background.** The most recent survey data from the National Conference of State Legislatures indicates that 48 states are identified as having a general "rainy day" or budget stabilization fund or reserve of some kind. Six states reported having more than one such fund. The mechanisms governing how revenues to these funds are provided, the amount of fund balances permitted, and the specific procedures for transfer of moneys from the funds vary considerably among the states. In contrast, however, the conditions under which transfer of moneys from the budget stabilization funds to the states' general funds are permitted are much more similar. Generally, if there are restrictions established on the withdrawal of moneys from the funds, they tend to focus on the occurrence of revenue downturns or the development of projected deficit conditions in the states' general funds.

**History of the Budget Stabilization Fund.** Wisconsin's budget stabilization fund was created by 1985 Act 120. The creation of this fund occurred after the state had endured a difficult economic downturn during the early 1980's that necessitated budget reductions in a number of the state's programs and agencies. This was the case in many states at the time and it was during this period that many of the states created "rainy day" or budget stabilization funds. Generally, these funds were established for the purpose of setting aside funds for a time period when state revenues might grow much more slowly than earlier estimated levels or actually decrease from prior historic levels. As created in Act 120, revenues to the fund were to come by direct appropriation from the general

fund. A separate appropriation to accomplish this was created. However, no funds were appropriated in that Act. Act 120 did, however, require that the then Secretary of Administration recommend to the Governor and Legislature an amount of general purpose revenues (GPR) that should be transferred into the fund in the succeeding (1987-89) biennial budget. However, no such recommendation was ever provided.

From the time of creation of the fund by 1985 Act 120 until the enactment of the 2001-03 biennial budget, the funding mechanism for the budget stabilization fund remained unchanged. But no funds were ever appropriated to the fund and the only revenues to the fund consisted of donations. Further, until 1998, the balance in fund remained at zero. However, in that year, State Representative Doris Hanson and an employee of her office, Mr. Nathan Henry, donated \$10 and \$2 respectively, to the fund. Then, in April of 2001, an additional \$30.50 was donated to the fund by co-workers of departing State Budget Director Richard Chandler. Subsequent to that, other donations from state legislators and members of the public have added \$5,039.71 to the fund as of June 30, 2004.

The 2001-03 biennial budget substantially changed the underlying funding structure for the fund. As enacted into law, provisions of 2001 Wisconsin Act 16 provided that, in addition to donations and appropriations to the fund, another mechanism for providing moneys to the fund would be provided. Act 16 created an automatic procedure for the transfer of funds to the budget stabilization fund when general fund tax revenues exceed the level of such revenues as estimated in the general fund condition statement for that biennium as included in the biennial budget act. Under the provisions created by Act 16, in each fiscal year, if actual general fund tax revenues exceed those projected revenues, 50% of the additional tax revenues are required to be transferred to the budget stabilization fund. The Act also created an appropriation to allow the Secretary of Administration to make the required transfer of such excess tax revenues to the budget

stabilization fund.

The transfer of excess revenues provision, however, is subject to two limitations. First, if the balance in the budget stabilization fund prior to any such transfer exceeds 5% of general fund expenditures for that fiscal year, no transfer is to be made. Second, if such a transfer would cause the balance in the general fund to be reduced below the required statutory balance, then the otherwise required transfer amount must be reduced as needed to maintain the required statutory reserve in the general fund. No transfers under this Act 16 provision have occurred to date.

Finally, in 2003 Wisconsin Act 33, two additional mechanisms involving the sale of surplus land and buildings and of surplus state agency supplies and equipments (surplus property) were created to provide for additional potential sources of revenue to the budget stabilization fund. Under those provisions, the net proceeds from the sale or lease of surplus state land or buildings (net revenues remaining after paying off any outstanding debt on the land or buildings) are to be deposited in the budget stabilization fund. Also, the net proceeds from the sale of any surplus property are to be deposited in the budget stabilization fund. In fiscal year 2003-04, a total of \$27,365.02 was deposited in the budget stabilization fund as a result of the sale of surplus property sales from four state agencies (Department of Administration, Department of Natural Resources, Department of Transportation, and the Department of Workforce Development).

As a result of these various revenue streams, plus annual interest earnings on the fund balance, the June 30, 2004, balance in the budget stabilization fund was \$32,499.38.

**Use of Moneys in the Fund.** In the establishment of the budget stabilization fund, language was created regarding the permissible uses of moneys in the funds. The use of the fund was specifically limited by the statement that "Moneys in this fund are reserved to provide state

revenue stability during periods of below-normal economic activity when actual state revenues are lower than estimated revenues under s. 20.005(1) [the general fund condition statement as established under the biennial budget act]." This statutory provision remained unchanged until the modifications adopted in 2001 Act 16 became effective. Those changes affected the previous language governing the operation of the fund in three ways.

First, the appropriation for transfer of moneys from the general fund was changed from a sum certain to a sum sufficient appropriation, with the amount appropriated for such transfer being equal to 50% of the amount of any tax revenues received in the previous fiscal year that are in excess of the amount of such revenues estimated in the general fund condition statement for that year. This determination is to be made by the Secretary of DOA, subject to the limitations outlined above.

Second, the language governing the fund itself [s. 25.60] was modified to delete any references to use of the fund.

Third, 2001 Act 16 modified the language dealing with fiscal emergencies [s. 16.50(7)] to provide that when a Governor submits his or her recommendations for dealing with a fiscal emergency, the Governor must include a recommendation as to whether moneys should be transferred from the budget stabilization fund to the general fund as a part of those overall recommendations. There is now no other statutory language governing uses of moneys in the budget stabilization fund.

Appendix V lists each of the specific statutory citations relating to the budget stabilization fund and an indication of topic covered by the cited statute.





## APPENDIX I

### Appropriations Subject to or Exempt from Spending Limit 2004-05 GPR Appropriations

	<u>2004-05 Appropriation</u>	<u>Subject to Limit</u>	<u>Exempt</u>
<b>Administration</b>			
(1) Supervision and management; land information board			
(a) General program operations	\$6,084,900	\$6,084,900	
(b) Midwest interstate low-level radioactive waste compact; loan from gen. fund	0	0	
(br) Appropriation obligations repayment	0	0	
(cm) Comprehensive planning grants; general purpose revenue	0	0	
(cn) Comprehensive planning; administrative support	0	0	
(fo) Federal resource acquisition support grants	0	0	
 (2) Risk management			
(a) General fund supplement -- risk management claims	0	0	
 (4) Attached divisions and other bodies			
(a) Adjudication of tax appeals	432,800	432,800	
(b) Adjudication of equalization appeals	0	0	
(ba) General program operations	169,800	169,800	
(d) Claims awards	23,700	23,700	
(dr) Sentencing commission	235,600	235,600	
(ea) Women's council operations	107,100	107,100	
(ec) Volunteer firefighter & EMT service award pgm; general program operations	20,300	20,300	
(er) Volunteer firefighter & EMT service award pgm; state matching awards	964,900	964,900	
(es) Principal, interest & rebates; general purpose revenue-schools	4,753,800		\$4,753,800
(et) Principal, interest & rebates; general purpose rev.-public library boards	20,300		20,300
(f) Hearings and appeals operations	2,036,100	2,036,100	
 (5) Facilities management			
(c) Principal repayment and interest; Black Point Estate	0		0
 (6) Office of justice assistance			
(a) General program operations	214,300	214,300	
(c) Law enforcement officer supplement grants	1,000,000	1,000,000	
(d) Youth diversion	380,000	380,000	
 (8) Division of gaming			
(am) Interest on racing and bingo moneys	12,300	12,300	
<b>Agriculture, Trade and Consumer Protection</b>			
(1) Food safety and consumer protection			
(a) General program operations	7,905,700	7,905,700	
(d) Payments to ethanol producers	0	0	
 (2) Animal health services			
(a) General program operations	1,995,900	1,995,900	
(b) Animal disease indemnities	108,600	108,600	
(c) Financial assistance for paratuberculosis testing	250,000	250,000	
(d) Principal repayment and interest	17,100		\$17,100

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Agriculture, Trade and Consumer Protection (continued)</b>			
(3) Marketing services			
(a) General program operations	\$1,647,300	\$1,647,300	
(4) Agricultural assistance			
(a) Aid to Wisconsin livestock breeders association	0	0	
(b) Aids to county and district fairs	250,000	250,000	
(c) Agricultural investment aids	380,000	380,000	
(d) Farmers tuition assistance grants	0	0	
(e) Aids to World Dairy Expo, Inc.	23,700	23,700	
(f) Exposition center grants	216,300	216,300	
(7) Agricultural resource management			
(a) General program operations	1,401,400	1,401,400	
(b) Principal repayment and interest, conservation reserve enhancement	3,177,600		3,177,600
(c) Soil and water resource management program	5,081,900	5,081,900	
(d) Drainage board grants	200,000	200,000	
(e) Agricultural chemical cleanup program; general fund	0	0	
(f) Principal repayment and interest, soil and water	847,700		847,700
(8) Central administrative services			
(a) General program operations	4,406,900	4,406,900	
<b>Arts Board</b>			
(1) Support of arts projects			
(a) General program operations	270,000	270,000	
(b) State aid for the arts	1,196,700	1,196,700	
(c) Portraits of governors	0	0	
(d) Challenge grant program	778,800	778,800	
(e) High Point fund	0	0	
(f) Wisconsin regranting program	124,300	124,300	
<b>Board on Aging and Long-Term Care</b>			
(1) Identification of the needs of the aged and disabled			
(a) General program operations	785,900	785,900	
<b>Building Commission</b>			
(1) State office buildings			
(a) Principal repayment and interest; housing of state agencies	0		0
(b) Principal repayment and interest; capitol and executive residence	10,879,700		10,879,700
(2) All state-owned facilities			
(b) Asbestos removal	0	0	
(c) Hazardous materials removal	0	0	
(f) Facilities preventive maintenance	0	0	
(3) State building program			
(a) Principal repayment and interest	0		0
(b) Principal repayment and interest	1,320,800		1,320,800
(bm) Principal repayment, interest, and rebates; HR academy, inc.	76,200		76,200
(bp) Principal repayment, interest and rebates	0		0
(br) Principal repayment, interest and rebates	81,200		81,200

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Building Commission (continued)</b>			
(bt) Principal repayment, interest, and rebates; discovery place museum	\$0		\$0
(c) Lease rental payments	0		0
(d) Interest rebates on obligation proceeds; general fund	0		0
(e) Principal repayment, interest and rebates; parking ramp	0		0
<b>Budget Stabilization Fund</b>			
(1) Budget stabilization fund			
(a) General fund transfer	0	\$0	
<b>Circuit Courts</b>			
(1) Court operations			
(a) Circuit courts	54,335,600	54,335,600	
(as) Violent crime court costs	0	0	
(b) Permanent reserve judges	0	0	
(c) Court interpreter fees	688,200	688,200	
(d) Circuit court support payments	18,739,600	18,739,600	
(e) Guardian ad litem costs	4,738,500	4,738,500	
(3) Child custody hearings and studies in other states			
(a) General program operations	0	0	
<b>Commerce</b>			
(1) Economic and community development			
(a) General program operations	3,853,200	3,853,200	
(b) Economic development promotion, plans and studies	30,000	30,000	
(bm) Aid to Forward Wisconsin, Inc.	320,000	320,000	
(br) Brownfields grant program; general purpose revenue	0	0	
(c) Wisconsin development fund; grants, loans and assistance	4,498,400	4,498,400	
(cb) WI Dev. Fund; tech. & pollut. control & abatement grant & loans, assistance	0	0	
(cf) Community-based nonprofit organization grant for educational project	0	0	
(d) High-technology business development corporation	250,000	250,000	
(dk) Technology commercialization grant and loan program; assistance	2,600,000	2,600,000	
(dr) Main street program	335,700	335,700	
(e) Technology-based economic development	0	0	
(em) Hazardous pollution prevention; contract	0	0	
(er) Rural economic development program	606,500	606,500	
(ew) International trade, business and economic development grants	0	0	
(fg) Community-based economic development programs	712,100	712,100	
(fj) Manufacturing extension center grants	850,000	850,000	
(fm) Minority business projects; grants and loans	254,200	254,200	
(fy) Women's business incubator grant	0	0	
(2) Housing assistance			
(a) General program operations	530,300	530,300	
(b) Housing grants and loans; general purpose revenue	3,300,300	3,300,300	
(c) Payments to designated agents	0	0	
(fm) Shelter for homeless and transitional housing grants	1,506,000	1,506,000	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Commerce (continued)</b>			
(3) Regulation of industry, safety and buildings			
(a) General program operations	\$0	\$0	
(de) Private sewage system replacement and rehabilitation	2,999,000	2,999,000	
(dm) Storage tank inventory	0	0	
(4) Executive and administrative services			
(a) General program operations	1,407,300	1,407,300	
<b>Corrections</b>			
(1) Adult correctional services			
(a) General program operations	509,683,300	509,683,300	
(aa) Institutional repair and maintenance	4,201,300	4,201,300	
(ab) Corrections contracts and agreements	14,821,300	14,821,300	
(b) Services for community corrections	95,726,600	95,726,600	
(bm) Pharmacological treatment for certain child sex offenders	698,500	698,500	
(bn) Reimbursing counties for probation, extended supervision and parole holds	4,935,100	4,935,100	
(c) Reimbursement claims of counties containing state prisons	245,700	245,700	
(cw) Mother-young child care program	200,000	200,000	
(d) Purchased services for offenders	22,533,100	22,533,100	
(e) Principal repayment and interest	71,607,400		\$71,607,400
(ec) Prison industries principal, interest and rebates	0		0
(ed) Correctional facilities rental	0	0	
(ef) Lease rental payments	0		0
(f) Energy costs	14,218,900	14,218,900	
(2) Parole program			
(a) General program operations	1,028,600	1,028,600	
(3) Juvenile correctional services			
(a) General program operations	894,300	894,300	
(ba) Mendota juvenile treatment center	1,379,300	1,379,300	
(c) Reimbursement claims of counties containing secured correctional facilities	200,000	200,000	
(cd) Community youth and family aids	85,841,000	85,841,000	
(cg) Serious juvenile offenders	15,300,800	15,300,800	
(e) Principal repayment and interest	4,514,000		4,514,000
(f) Community intervention program	3,750,000	3,750,000	
<b>Court of Appeals</b>			
(1) Appellate proceedings			
(a) General program operations	8,217,100	8,217,100	
<b>District Attorneys</b>			
(1) District attorneys			
(d) Salaries and fringe benefits	36,284,500	36,284,500	
(f) Firearm prosecution costs	0	0	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Educational Communications Board</b>			
(1) Instructional technology			
(a) General program operations	\$3,151,300	\$3,151,300	
(b) Energy costs	423,000	423,000	
(c) Principal repayment and interest	1,969,800		\$1,969,800
(d) Milwaukee area technical college	313,500	313,500	
(eg) Transmitter construction	0	0	
(er) Transmitter operation	19,000	19,000	
(f) Programming	1,058,600	1,058,600	
<b>Elections Board</b>			
(1) Administration of election and campaign laws			
(a) General program operations; general purpose revenue	898,900	898,900	
(bm) Training of chief inspectors	0	0	
(c) Voting system transitional assistance	0	0	
(d) Election administration transfer	0	0	
<b>Employee Trust Funds</b>			
(1) Employee benefit plans			
(a) Annuity supplements and payments	2,360,200	2,360,200	
(c) Contingencies	0	0	
(2) Private employer health care coverage program			
(a) Private employer health care coverage program; operating costs	200	200	
(b) Grants for program administration	0	0	
<b>Employment Relations Commission</b>			
(1) Labor relations			
(a) General program operations	2,133,000	2,133,000	
<b>Environmental Improvement Program</b>			
(1) Clean water fund program operations			
(a) Environmental aids -- clean water fund program	0	0	
(c) Principal repayment and interest -- clean water fund program	36,017,500		36,017,500
(2) Safe drinking water loan program operations			
(c) Principal repayment and interest -- safe drinking water loan program	2,018,700		2,018,700
<b>Ethics Board</b>			
(1) Ethics and lobbying regulation			
(a) General program operations; general purpose revenue	228,300	228,300	
(b) Code of ethics investigations	6,700	6,700	
<b>Financial Institutions</b>			
(1) Supervision of financial institutions, securities, reg. and other functions			
(a) Losses on public deposits	0	0	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Governor</b>			
(1) Executive administration			
(a) General program operations	\$3,414,200	\$3,414,200	
(b) Contingent fund	21,700	21,700	
(c) Membership in national associations	145,900	145,900	
(d) Disability board	0	0	
(f) Literacy improvement aids	25,200	25,200	
(2) Executive residence			
(a) General program operations	197,000	197,000	
<b>Health and Educational Facilities Authority</b>			
(1) Construction of health and educational facilities			
(a) General program operations	0	0	
(2) Rural hospital loan guarantee			
(a) Rural assistance loan fund	0	0	
<b>Health and Family Services</b>			
(1) Public health services planning, regulation and delivery; state operations			
(a) General program operations	4,382,000	4,382,000	
(c) Public health emergency quarantine costs	0	0	
(2) Care and treatment facilities			
(a) General program operations	47,264,800	47,264,800	
(aa) Institutional repair and maintenance	659,300	659,300	
(b) Wisconsin resource center	26,897,900	26,897,900	
(bj) Competency examinations and conditional and supervised release services	7,857,400	7,857,400	
(bm) Secure mental health units or facilities	29,443,900	29,443,900	
(ee) Principal repayment and interest	12,506,100		\$12,506,100
(ef) Lease rental payments	0		0
(f) Energy costs	2,479,000	2,479,000	
(3) Children and family services			
(a) General program operations	6,696,600	6,696,600	
(bc) Grants for children's community programs	547,200	547,200	
(bm) Services for children and families	0	0	
(cd) Domestic abuse grants	5,070,200	5,070,200	
(cf) Foster, trmt foster & family-operated group home parent ins & liability	60,000	60,000	
(cw) Milwaukee child welfare services; general program operations	13,030,200	13,030,200	
(cx) Milwaukee child welfare services; aids	39,584,800	39,584,800	
(dd) State foster care and adoption services	39,732,600	39,732,600	
(de) Child abuse and neglect prevention grants	995,700	995,700	
(df) Child abuse and neglect prevention technical assistance	0	0	
(dg) State adoption information exchange and state adoption center	171,300	171,300	
(dn) Food distribution grants	170,000	170,000	
(eg) Adolescent services	592,400	592,400	
(f) Second-chance homes	0	0	
(fp) Food pantry grants	0	0	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Health and Family Services (continued)</b>			
(4) Health services planning; reg & delivery; hlth care fin; other support pgms			
(a) General program operations	\$15,938,300	\$15,938,300	
(b) Medical assistance program benefits	1,487,798,400	1,487,798,400	
(bc) Health care for low-income families	68,336,800	68,336,800	
(bm) MA, food stamps & BadgerCare admin; contracts costs; ins reports & res ctrs	29,245,400	29,245,400	
(bn) Income maintenance	36,476,600	36,476,600	
(bt) Relief block grants to counties	800,000	800,000	
(bv) Prescription drug assistance for elderly; aids	39,324,400	39,324,400	
(d) Facility appeals mechanism	546,800	546,800	
(e) Disease aids	4,956,200	4,956,200	
(5) Public health services planning, regulation and delivery; aids & local assist			
(am) Services, reimbursement and payment related to human immunodeficiency virus	4,208,800	4,208,800	
(cb) Well woman program	2,188,200	2,188,200	
(cc) Cancer control and prevention	394,600	394,600	
(ce) Services for homeless individuals	125,000	125,000	
(ch) Emergency medical services; aids	2,200,000	2,200,000	
(cm) Immunization	0	0	
(de) Dental services	2,970,500	2,970,500	
(dm) Rural health dental clinics	587,600	587,600	
(ds) Statewide poison control program	375,000	375,000	
(e) Public health dispensaries and drugs	391,900	391,900	
(ed) Radon aids	30,000	30,000	
(ef) Lead poisoning or lead exposure services	1,004,100	1,004,100	
(eg) Pregnancy counseling	77,600	77,600	
(em) Supplemental food program for women, infants and children benefits	179,300	179,300	
(ev) Pregnancy outreach and infant health	211,200	211,200	
(f) Family planning	1,955,200	1,955,200	
(fh) Community health services	3,075,000	3,075,000	
(fm) Tobacco use control grants	10,000,000	10,000,000	
(6) Supportive living; state operations			
(a) General program operations; physical disabilities; publicity activities	11,835,400	11,835,400	
(dm) Nursing home monitoring and receivership supplement	0	0	
(e) Principal repayment and interest	59,700		\$59,700
(ee) Admin. exp. for state suppl to federal supplemental security income program	611,800	611,800	
(7) Supportive living; aids and local assistance			
(b) Community aids and medical assistance payments	132,771,900	132,771,900	
(bc) Grants for community programs	6,204,500	6,204,500	
(bd) Community options program; pilot projects; family care benefit	93,923,200	93,923,200	
(be) Mental health treatment services	12,334,000	12,334,000	
(bg) Alzheimer's disease; training and information grants	132,700	132,700	
(bl) Community support programs	1,186,900	1,186,900	
(bm) Purchased services for clients	94,800	94,800	
(br) Respite care	225,000	225,000	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Health and Family Services (continued)</b>			
(bt) Early intervention services for infants and toddlers with disabilities	\$6,878,700	\$6,878,700	
(c) Independent living centers	1,283,500	1,283,500	
(ce) Services for homeless individuals	45,000	45,000	
(cg) Guardianship grant program	193,600	193,600	
(co) Integrated service programs for children with severe disabilities	133,300	133,300	
(d) Interpreter services and telecommunication aid for the hearing impaired	180,000	180,000	
(da) Reimbursements to local units of government	400,000	400,000	
(dh) Programs for senior citizens; elder abuse services; benefit specialist pgm	11,909,800	11,909,800	
(ed) State supplement to federal supplemental security income program	128,281,600	128,281,600	
(8) General administration			
(a) General program operations	14,843,600	14,843,600	
<b>Higher Educational Aids Board</b>			
(1) Student support activities			
(b) Tuition grants	22,103,700		\$22,103,700
(cg) Nursing student loans	0		0
(cm) Nursing student loan program	450,000		450,000
(cr) Minority teacher loans	262,100		262,100
(cu) Teacher education loan program	275,000		275,000
(cx) Loan pgm for teachers & orient & mobility instructors of vis imp pupils	100,000		100,000
(d) Dental education contract	1,400,400		1,400,400
(e) Minnesota-Wisconsin student reciprocity agreement	3,200,000		3,200,000
(fc) Independent student grants program	0		0
(fd) Talent incentive grants	4,503,800		4,503,800
(fe) Wisconsin higher education grants; University of Wisconsin system students	19,926,800		19,926,800
(ff) Wisconsin higher education grants; technical college students	14,874,000		14,874,000
(fg) Minority undergraduate retention grants program	756,900		756,900
(fj) Handicapped student grants	123,800		123,800
(fy) Academic excellence higher education scholarship program	3,133,000		3,133,000
(2) Administration			
(aa) General program operations	690,700		690,700
(bb) Student loan interest, loans sold or conveyed	0		0
(bc) Write-off of uncollectible student loans	0		0
(bd) Purchase of defective student loans	0		0
<b>Historical Society</b>			
(1) History services			
(a) General program operations	9,155,800	9,155,800	
(c) Energy costs	408,000	408,000	
(e) Principal repayment, interest, and rebates	1,324,800		1,324,800



	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Judicial Commission</b>			
(1) Judicial conduct			
(a) General program operations	\$187,300	\$187,300	
(cm) Contractual agreements	18,200	18,200	
(d) General program operations; judicial council	11,800	11,800	
<b>Justice</b>			
(1) Legal services			
(a) General program operations	11,194,000	11,194,000	
(b) Special counsel	805,700		\$805,700
(d) Legal expenses	825,100		825,100
(2) Law enforcement services			
(a) General program operations	9,909,400	9,909,400	
(am) Officer training reimbursement	134,000	134,000	
(b) Investigations and operations	0	0	
(c) Crime laboratory equipment	0	0	
(cm) Computers for transaction information for management of enforcement system	982,200	982,200	
(dg) Weed and seed and law enforcement technology	0	0	
(dq) Law enforcement community policing grants	0	0	
(e) Drug enforcement	0	0	
(3) Administrative services			
(a) General program operations	4,221,300	4,221,300	
(5) Victims and witnesses			
(a) General program operations	893,300	893,300	
(b) Awards for victims of crimes	1,258,000	1,258,000	
(c) Reimbursement for victim and witness services	1,422,200	1,422,200	
<b>Legislature</b>			
(1) Enactment of state laws			
(a) General program operations--assembly	0	0	
(b) General program operations--senate	0	0	
(d) Legislative documents	0	0	
(2) Special study groups			
(a) Retirement committees	0	0	
(ab) Retirement actuarial studies	0	0	
(3) Service agencies and national associations			
(a) Revisor of statutes bureau	0	0	
(b) Legislative reference bureau	0	0	
(c) Legislative audit bureau	0	0	
(d) Legislative fiscal bureau	0	0	
(e) Legislative council	0	0	
(em) Legislative technology services bureau	0	0	
(f) Joint committee on legislative organization	0	0	
(fa) Membership in national associations	0	0	
(5) Legislative operations			
(a) Legislative operations costs	60,810,100	60,810,100	
<b>Lieutenant Governor</b>			
(1) Executive coordination			
(a) General program operations	347,200	347,200	

	<u>2004-05 Appropriation</u>	<u>Subject to Limit</u>	<u>Exempt</u>
<b>Medical College of Wisconsin</b>			
(1) Training of health personnel			
(a) General program operations	\$2,052,500	\$2,052,500	
(b) Family medicine and practice	3,371,900	3,371,900	
(c) Principal repay, int & rebates; biomedical research & technology incubator	0		\$0
(e) Principal repayment and interest	161,000		161,000
<b>Military Affairs</b>			
(1) National guard operations			
(a) General program operations	4,763,900	4,763,900	
(b) Repair and maintenance	605,100	605,100	
(c) Public emergencies	48,500	48,500	
(d) Principal repayment and interest	3,589,800		3,589,800
(e) State service flags	400	400	
(f) Energy costs	1,539,600	1,539,600	
(2) Guard members' benefits			
(a) Tuition grants	5,459,800	5,459,800	
(3) Emergency management services			
(a) General program operations	677,300	677,300	
(dd) Regional emergency response teams	1,400,000	1,400,000	
(dp) Emergency response equipment	468,000	468,000	
(dr) Emergency response supplement	0	0	
(dt) Emergency response training	64,900	64,900	
(e) Disaster recovery aid; public health emergency quarantine costs	1,347,000	1,347,000	
(f) Civil air patrol aids	19,000	19,000	
(4) National guard youth programs			
(b) Badger challenge program	0	0	
<b>Miscellaneous Appropriations</b>			
(1) Cash management expenses; interest and principal repayment			
(a) Obligation on operating notes	8,000,000		8,000,000
(b) Operating note expenses	200,000	200,000	
(bm) Payment of cancelled drafts	1,200,000	1,200,000	
(c) Interest payments to program revenue accounts	0	0	
(d) Interest payments to segregated funds	0	0	
(dm) Interest reimbursements to federal government	0	0	
(e) Interest on prorated local government payments	0	0	
(3) Capitol renovation expenses			
(b) Capitol restoration and relocation planning	0	0	
(c) Historically significant furnishings	0	0	
(4) Tax, assistance and transfer payments			
(a) Interest on overpayment of taxes	2,250,000	2,250,000	
(am) Great Lakes protection fund contribution	0	0	
(b) Election campaign payments	330,000	330,000	
(c) Minnesota income tax reciprocity	48,600,000	48,600,000	
(ca) Minnesota income tax reciprocity bench mark	0	0	
(cm) Illinois income tax reciprocity	30,900,000	30,900,000	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Miscellaneous Appropriations (continued)</b>			
(cn) Illinois income tax reciprocity bench mark	\$0	\$0	
(co) Illinois income tax reciprocity, 1998 and 1999	0	0	
(e) Transfer to conservation fund; land acquisition reimbursement	233,400	233,400	
(f) Supplemental title fee matching	10,695,000	10,695,000	
(fm) Transfer to the transportation fund; hub facility exemptions	2,530,400	2,530,400	
(5) State housing authority reserve fund			
(a) Enhancement of credit of authority debt	0	0	
(8) Marquette university			
(a) Dental clinic and educ facility; principal repayment, interest & rebates	978,000		\$978,000
(9) State capitol renovation and restoration			
(a) South wing renovation and restoration	0	0	
<b>Natural Resources</b>			
(1) Land			
(ea) Parks -- general program operations	4,775,600	4,775,600	
(fb) Endangered resources--general program operations	0	0	
(fc) Endangered resources--Wisconsin stewardship program	0	0	
(fd) Endangered resources--natural heritage inventory program	200,100	200,100	
(fe) Endangered resources -- general fund	364,000	364,000	
(ma) General program operations--state funds	0	0	
(2) Air and waste			
(cf) Air management - motor veh. emission inspection & maint. prog., state funds	50,900	50,900	
(ma) General program operations--state funds	2,533,800	2,533,800	
(3) Enforcement and science			
(ad) Law enforcement - car killed deer; general fund	414,600	414,600	
(ma) General program operations--state funds	2,913,800	2,913,800	
(4) Water			
(af) Water resources - remedial action	142,500	142,500	
(ma) General program operations - state funds	15,072,500	15,072,500	
(5) Conservation aids			
(ac) Resource aids - Milwaukee public museum	0	0	
(cb) Recreation aids - snowmobile trail and area aids; general fund	0	0	
(da) Aids in lieu of taxes - general fund	4,625,000	4,625,000	
(ea) Enforcement aids -- spearfishing enforcement	0	0	
(6) Environmental aids			
(aa) Environmental aids - non-point source	839,400	839,400	
(ca) Environmental aids - scenic urban waterways	0	0	
(da) Environmental planning aids - local water quality planning	269,200	269,200	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Natural Resources (continued)</b>			
(7) Debt service and development			
(aa) Resource acquisition and development - principal repayment and interest	\$27,827,000		\$27,827,000
(ac) Principal repayment and interest - recreational boating bonds	0		0
(ca) Principal repayment and interest - nonpoint source grants	5,137,000		5,137,000
(cb) Principal repayment and interest - pollution abatement bonds	52,715,200		52,715,200
(cc) Principal repay. and int. - combined sewer overflow; pollution abat. bonds	16,950,800		16,950,800
(cd) Principal repayment and interest - municipal clean drinking water grants	842,500		842,500
(ce) Principal repayment and interest - nonpoint source compliance	171,300		171,300
(cf) Principal repayment and interest - urban nonpoint source cost-sharing	878,400		878,400
(ea) Administrative facilities - principal repayment and interest	675,200		675,200
(fa) Resource maintenance and development - state funds	894,400	\$894,400	
(ha) Facilities acquisition, development and maintenance	170,900	170,900	
(mc) Resource maintenance and development - state park, forest & riverway roads	321,400	321,400	
(8) Administration and technology			
(ma) General program operations--state funds	2,317,200	2,317,200	
(9) Customer assistance and external relations			
(ma) General program operations - state funds	1,015,200	1,015,200	
<b>Office of State Employment Relations</b>			
(1) State employment relations			
(a) General program operations	4,518,100	4,518,100	
<b>Program Supplements</b>			
(1) Employee compensation and support			
(a) Judgments, legal expenses and worker's compensation benefits	46,700		46,700
(c) Compensation and related adjustments	0	0	
(ci) Nonrepresented university system faculty and academic pay adjustments	0	0	
(cj) Pay adjustments for certain university employees	0	0	
(d) Employer fringe benefit costs	0	0	
(e) Additional biweekly payroll	0	0	
(em) Financial and procurement services	161,100	161,100	
(fm) Risk management	0	0	
(fn) Physically handicapped supplements	6,800	6,800	
(2) State programs and facilities			
(a) Private facility rental increases	0	0	
(ag) State-owned office rent supplement	0	0	
(am) Space management and child care	0	0	
(d) State deposit fund	0	0	
(e) Maintenance of capitol and executive residence	5,337,400	5,337,400	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Program Supplements (continued)</b>			
(eb) Executive residence furnishings replacement	\$12,000	\$12,000	
(em) Groundwater survey and analysis	216,100	216,100	
<b>(3) Taxes and special charges</b>			
(a) Property taxes	0	0	
<b>(4) Joint committee on finance supplemental appropriations</b>			
(a) General purpose revenue funds general program supplementation	3,046,900	3,046,900	
<b>Public Defender</b>			
<b>(1) Legal assistance</b>			
(a) Program administration	2,453,600	2,453,600	
(b) Appellate representation	4,324,000	4,324,000	
(c) Trial representation	37,816,100	37,816,100	
(d) Private bar and investigator reimbursement	24,674,100	24,674,100	
(e) Private bar and investigator payments; administration costs	629,000	629,000	
(f) Transcripts, discovery and interpreters	1,339,100	1,339,100	
<b>Public Instruction</b>			
<b>(1) Educational leadership</b>			
(a) General program operations	9,273,500		\$9,273,500
(b) Gen pgm ops: program for the deaf and center for the blind	9,076,800		9,076,800
(c) Energy costs: program for the deaf and center for the blind	377,500		377,500
(d) Principal repayment and interest	1,207,200		1,207,200
(dw) Pupil assessment	2,962,700		2,962,700
<b>(2) Aids for local educational programming</b>			
(ac) General equalization aids	4,257,545,900		4,257,545,900
(ad) Supplemental aid	125,000		125,000
(b) Aids for special education and school age parents programs	320,771,600		320,771,600
(bc) Aid for children-at-risk programs	3,500,000		3,500,000
(bh) Aid to county children with disabilities education boards	4,214,800		4,214,800
(cc) Bilingual-bicultural education aids	8,291,400		8,291,400
(cf) Alternative education grants	5,000,000		5,000,000
(cg) Tuition payments; full-time open enrollment transfer payments	9,741,000		9,741,000
(cm) Grants for school breakfast programs	1,055,400		1,055,400
(cn) Aids for school lunches and nutritional improvement	4,371,100		4,371,100
(cp) Wisconsin school day milk program	710,600		710,600
(cr) Aid for pupil transportation	17,742,500		17,742,500
(cs) Aid for debt service	300,000		300,000
(cu) Achievement guarantee contracts	90,290,600		90,290,600
(cv) Achievement guarantee contracts; supplement	4,739,000		4,739,000
(cw) Aid for transportation; youth options program	20,000		20,000
(cy) Aid for transportation; open enrollment	500,000		500,000
(dm) Grants for alcohol & other drug abuse prevention & intervention programs	4,520,000		4,520,000

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Public Instruction (continued)</b>			
(do) Grants for preschool to grade 5 programs	\$7,353,700		\$7,353,700
(eh) Head start supplement	3,712,500		3,712,500
(em) Driver education; local assistance	0		0
(fg) Aid for cooperative educational service agencies	300,000		300,000
(fk) Grant program for peer review and mentoring	500,000		500,000
(fm) Charter schools	30,160,000		30,160,000
(fu) Milwaukee parental choice program	83,800,000		83,800,000
(3) Aids to libraries, individuals and organizations			
(c) National teacher certification	625,000		625,000
(d) Elks and Easter Seals center for respite and recreation	75,000		75,000
(e) Aid to public library systems	12,084,800		12,084,800
(ea) Library service contracts	876,900		876,900
(eg) Milwaukee public museum	50,000		50,000
(fa) Very special arts	75,000		75,000
(fg) Special olympics	75,000		75,000
(fz) Minority group pupil scholarships	2,177,500		2,177,500
<b>Revenue</b>			
(1) Collection of taxes			
(a) General program operations	44,140,000	\$44,140,000	
(2) State and local finance			
(a) General program operations	7,319,000	7,319,000	
(am) Lottery and gaming credit administration	0	0	
(3) Administrative services and space rental			
(a) General program operations	24,781,700	24,781,700	
(b) Integrated tax system technology	4,721,600	4,721,600	
(c) Expert professional services	28,500	28,500	
(7) Investment and local impact fund			
(e) Investment and local impact fund supplement	0	0	
<b>Shared Revenue and Tax Relief</b>			
(1) Shared revenue payments			
(b) Small municipalities shared revenue	0	0	
(c) Expenditure restraint program account	58,145,700	58,145,700	
(d) Shared revenue account	31,875,000	31,875,000	
(db) County and municipal aid account	659,703,100	659,703,100	
(dm) Public utility distribution account	0	0	
(e) State aid; tax exempt property	73,900,000	73,900,000	
(f) County mandate relief account	0	0	
(2) Tax Relief			
(b) Claim of right credit	0		0
(c) Homestead tax credit	108,600,000		108,600,000
(ci) Development zones investment credit	0		0
(cl) Development zones location credit	0		0
(cm) Development zones jobs credit	0		0
(cn) Development zones sales tax credit	0		0
(d) Farmers' drought property tax credit	0		0
(dm) Farmland preservation credit	15,300,000		15,300,000
(dn) Farmland tax relief credit	0		0

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Shared Revenue and Tax Relief (continued)</b>			
(ep) Cigarette and tobacco product tax refunds	\$11,500,000		\$11,500,000
(f) Earned income tax credit	19,031,200		19,031,200
(3) State property tax credits			
(b) School levy tax credit	469,305,000	\$469,305,000	
(5) Payments in lieu of taxes			
(a) Payments for municipal services	21,998,800	21,998,800	
<b>State Fair Park Board</b>			
(1) State fair park			
(c) Housing facilities principal repayment, interest and rebates	962,300		962,300
(d) Principal repayment and interest	1,297,100		1,297,100
<b>State Treasurer</b>			
(1) Custodian of state funds			
(b) Insurance	0	0	
(e) Unclaimed property; contingency appropriation	0	0	
<b>Supreme Court</b>			
(1) Supreme court proceedings			
(a) General program operations	4,261,200	4,261,200	
(2) Director of state courts			
(a) General program operations	5,587,800	5,587,800	
(b) Judicial planning and research	0	0	
(4) Law library			
(a) General program operations	1,930,200	1,930,200	
<b>Technical College System</b>			
(1) Technical college system			
(a) General program operations	3,135,600	3,135,600	
(am) Fee remissions	14,300	14,300	
(b) Displaced homemakers' program	813,400	813,400	
(bm) Workplace literacy resource center	0	0	
(c) Minority student participation and retention grants	589,200	589,200	
(ce) Basic skills grants	0	0	
(ch) Health care education programs	5,450,000	5,450,000	
(d) State aid for technical colleges; statewide guide	118,415,000	118,415,000	
(dc) Incentive grants	6,533,100	6,533,100	
(dd) Farm training program tuition grants	143,200	143,200	
(de) Services for handicapped students; local assistance	382,000	382,000	
(dm) Aid for special collegiate transfer programs	1,073,700	1,073,700	
(e) Technical college instructor occupational competency program	68,100	68,100	
(ec) Milwaukee enterprise center	0	0	
(ef) School-to-work programs for children at risk	285,000	285,000	
(eg) Faculty development grants	794,600	794,600	
(em) Apprenticeship curriculum development	71,600	71,600	
(f) Alcohol and other drug abuse prevention and intervention	501,400	501,400	

	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>Technical College System (continued)</b>			
(fc) Driver education, local assistance	\$307,500	\$307,500	
(fg) Chauffeur training grants	191,000	191,000	
(fm) Supplemental aid	1,432,500	1,432,500	
(fp) Emergency medical technician - basic training; state operations	0	0	
(g) Agricultural education consultant	58,500	58,500	
<b>Tourism</b>			
(1) Tourism development promotion			
(a) General program operations	3,562,200	3,562,200	
(b) Tourism marketing; general purpose revenue	5,186,400	5,186,400	
<b>Transportation</b>			
(2) Local transportation assistance			
(fb) Local roads for job preservation, state funds	0	0	
(6) Debt service			
(af) Principal repayment & interest, local roads for job preserv, state funds	154,200		\$154,200
<b>University of Wisconsin System</b>			
(1) University education, research and public service			
(a) General program operations	712,321,900		712,321,900
(ab) Student aid	1,347,400		1,347,400
(am) Distinguished professorships	802,600		802,600
(as) Industrial and economic development research	1,645,700		1,645,700
(b) Area health education centers	1,113,400		1,113,400
(bm) Fee remissions	30,000		30,000
(c) Energy costs	56,921,200		56,921,200
(cm) Educational technology	6,434,800		6,434,800
(d) Principal repayment and interest	112,457,200		112,457,200
(da) Lease rental payments	0		0
(db) Self-amortizing facilities principal and interest	0		0
(e) Environmental educational grants	0		0
(em) Schools of business	1,606,800		1,606,800
(eo) Extension outreach	340,100		340,100
(ep) Extension local planning program	84,300		84,300
(er) Grants for study abroad	1,000,000		1,000,000
(fc) Department of family medicine and practice	7,910,200		7,910,200
(fd) State laboratory of hygiene; general program operations	7,636,800		7,636,800
(fh) State laboratory of hygiene; principal repayment and interest	0		0
(fj) Veterinary diagnostic laboratory	3,845,500		3,845,500
(fm) Laboratories	3,930,200		3,930,200
(fs) Farm safety program grants	19,400		19,400
(ft) Wisconsin humanities council	72,600		72,600
(fx) Alcohol and other drug abuse prevention and intervention	65,600		65,600
(3) University system administration			
(a) General program operations	9,545,000		9,545,000



	<u>2004-05</u> <u>Appropriation</u>	<u>Subject</u> <u>to Limit</u>	<u>Exempt</u>
<b>University of Wisconsin System (continued)</b>			
(4) Minority and disadvantaged programs			
(a) Minority and disadvantaged programs	\$10,053,700		\$10,053,700
(b) Graduate student financial aid	4,905,900		4,905,900
(dd) Lawton minority undergraduate grants program	3,080,800		3,080,800
(5) University of Wisconsin-Madison intercollegiate athletics			
(a) General program operations	0		0
(6) University of Wisconsin hospitals and clinics authority			
(a) Services received from authority	4,156,600		4,156,600
<b>Veterans Affairs</b>			
(1) Homes and facilities for veterans			
(b) General fund supplement to institutional operations	0	\$0	
(d) Cemetery maintenance and beautification	24,900	24,900	
(e) Lease rental payments	0		0
(f) Principal repayment and interest	1,534,800		1,534,800
(2) Loans and aids to veterans			
(c) Operation of Wisconsin veterans museum	0	0	
(d) Veterans memorials at The Highground	0	0	
(db) General fund supplement to veterans trust fund	0	0	
(e) Veterans memorial grants	0	0	
(eg) Victorious charge monument grant	0	0	
(em) Payments related to The Highground	0	0	
(3) Self-amortizing mortgage loans for veterans			
(b) Self insurance	0	0	
(e) General program deficiency	0	0	
<b>Wisconsin Artistic Endowment Foundation</b>			
(1) Wisconsin artistic endowment foundation			
(a) Education and marketing	0	0	
<b>Wisconsin Housing and Economic Development Authority</b>			
(1) Facilitation of construction			
(a) Capital reserve fund deficiency	0	0	
(2) Housing rehabilitation loan program			
(a) General program operations	0	0	
(5) Wisconsin development loan guarantees			
(a) Wisconsin development reserve fund	0	0	
(6) Wisconsin job training loan guarantees			
(a) Wisconsin job training reserve fund	0	0	
<b>Workforce Development</b>			
(1) Workforce development			
(a) General program operations	5,742,900	5,742,900	
(aa) Special death benefit	479,100	479,100	
(bc) Assistance for dislocated workers	0	0	
(cm) Wisconsin service corps member education vouchers	0	0	
(e) Local youth apprenticeship grants	1,100,000	1,100,000	

	<u>2004-05 Appropriation</u>	<u>Subject to Limit</u>	<u>Exempt</u>
<b>Workforce Development (continued)</b>			
(f) Death and disability benefit payments; public insurrections	\$0	\$0	
(fg) Employment transit aids, state funds	550,100	550,100	
(2) Review commission			
(a) General program operations, review commission	189,100	189,100	
(3) Economic support			
(a) General program operations	5,517,100	5,517,100	
(bm) Child support order reconciliation assistance	0	0	
(cm) Wisconsin works child care	26,421,200	26,421,200	
(cr) State supplement to employment opportunity demonstration projects	237,500	237,500	
(dz) Temporary assistance for needy families; maintenance of effort	128,905,200	128,905,200	
(5) Vocational rehabilitation services			
(a) General program operations; purchased services for clients	11,991,100	11,991,100	
(7) Governor's work-based learning board			
(em) Youth apprenticeship training grants	0	0	
<b>Reserves</b>			
20.005(1) GPR Compensation Reserves	<u>163,019,600</u>	<u>163,019,600</u>	<u>                    </u>
<b>TOTALS</b>	<b>\$11,930,871,300</b>	<b>\$5,580,365,700</b>	<b>\$6,350,505,600</b>

## APPENDIX II

### Departmental Estimates Statutory Citations

#### 2003-04 Statutes

#### 16.50 Departmental Estimates

##### Agency Submittals of Estimates.

"(1) EXPENDITURES. (a) Each department except the legislature and the courts shall prepare and submit to the secretary [of DOA] an estimate of the amount of money which it proposes to expend, encumber or distribute under any appropriation in ch. 20. The department of administration shall prepare and submit estimates for expenditures from appropriations under ss. 20.855, 20.865, 20.866, 20.867. The secretary may waive the submission estimates of other than administrative expenditures from such funds as he or she determines, but the secretary shall not waive submission for estimates for the appropriation under s. 20.285(1)(im) and (n) nor for expenditure of any amount designated as a refund of an expenditure under s. 20.001(5). Estimates shall be prepared in such form, at such times and for such time periods as the secretary requires. Revised and supplemental estimates may be presented at any time under rules promulgated by the secretary.

(b) This subsection does not apply to appropriations under ss. 20.255(2)(ac) and (r), 20.835, and 20.865(4)."

##### DOA Secretary Review and Approval of Agency Estimates.

"(2) ACTION THEREON BY SECRETARY. The secretary shall examine each such estimate [under (1)] to determine whether appropriations are available therefore and expenditures under the appropriations can be made without incurring danger of exhausting the appropriations before the end of the appropriation period and whether there will be sufficient revenue to meet such contemplated expenditures except as provided in sub. (7). The secretary also shall examine each estimate to assure as nearly as possible that the proposed plan of program execution reflects the intentions of the joint committee on finance, legislature and governor, as expressed by them in the budget determinations. If satisfied that such estimate meets these tests, the secretary shall approve the estimate; otherwise he or she shall disapprove the estimate, in whole or in part, as the facts require. If the secretary is satisfied that an estimate or any period is more than sufficient for the execution of the normal functions of a department, he or she may modify or withhold approval of the estimate. This section shall be strictly construed by the secretary to the end that such budget determinations and policy decisions reflected by such determinations be implemented to the fullest extent possible within the concepts of proper management."

## APPENDIX III

### Specific Appropriations Excluded from Section 16.50(1) Provisions

<u>Appn. Alpha</u>	<u>Agency</u>	<u>Title</u>	<u>Fund Source</u>
20.255(2)(ac)	Public Instruction	General equalization aids	GPR
20.255(2)(r)	Public Instruction	General equalization aids; transportation fund	SEG
20.835(1)(b)	Shared Revenue & Tax Relief	Small municipalities shared revenue	GPR
20.835(1)(c)	Shared Revenue & Tax Relief	Expenditure restraint program account	GPR
20.835(1)(d)	Shared Revenue & Tax Relief	Shared revenue account	GPR
20.835(1)(db)	Shared Revenue & Tax Relief	County and municipal aid account	GPR
20.835(1)(dm)	Shared Revenue & Tax Relief	Public utility distribution account	GPR
20.835(1)(e)	Shared Revenue & Tax Relief	State aid; tax exempt property	GPR
20.835(1)(f)	Shared Revenue & Tax Relief	County mandate relief account	GPR
20.835(1)(m)	Shared Revenue & Tax Relief	Shared revenue; federal grant	FED
20.835(1)(t)	Shared Revenue & Tax Relief	Shared revenue and municipal aid account; transportation fund	SEG
20.835(1)(u)	Shared Revenue & Tax Relief	Shared revenue and municipal aid account; utility public benefits fund	SEG
20.835(2)(b)	Shared Revenue & Tax Relief	Claim of right credit	GPR
20.835(2)(c)	Shared Revenue & Tax Relief	Homestead tax credit	GPR
20.835(2)(ci)	Shared Revenue & Tax Relief	Development zones investment credit	GPR
20.835(2)(cL)	Shared Revenue & Tax Relief	Development zones location credit	GPR
20.835(2)(cm)	Shared Revenue & Tax Relief	Development zones jobs credit	GPR
20.835(2)(cn)	Shared Revenue & Tax Relief	Development zones sales tax credit	GPR
20.835(2)(d)	Shared Revenue & Tax Relief	Farmers' drought property tax credit	GPR
20.835(2)(dm)	Shared Revenue & Tax Relief	Farmland preservation credit; Indian gaming receipts	GPR
20.835(2)(dn)	Shared Revenue & Tax Relief	Farmland tax relief credit	GPR
20.835(2)(ep)	Shared Revenue & Tax Relief	Cigarette and tobacco product tax refunds	GPR
20.835(2)(f)	Shared Revenue & Tax Relief	Earned income tax credit	GPR
20.835(2)(ka)	Shared Revenue & Tax Relief	Farmland tax relief credit; Indian gaming receipts	PR
20.835(2)(kf)	Shared Revenue & Tax Relief	Earned income tax credit; temporary assistance for needy families	PR
20.835(2)(q)	Shared Revenue & Tax Relief	Farmland tax relief credit; Indian gaming receipts	SEG
20.835(2)(r)	Shared Revenue & Tax Relief	Earned income tax credit; utility public benefits	SEG
20.835(3)(b)	Shared Revenue & Tax Relief	School levy tax credit	GPR
20.835(3)(q)	Shared Revenue & Tax Relief	Lottery and gaming credit	SEG
20.835(3)(r)	Shared Revenue & Tax Relief	Lottery and gaming credit certification	SEG
20.835(3)(s)	Shared Revenue & Tax Relief	Lottery and gaming credit; late applications	SEG
20.835(4)(g)	Shared Revenue & Tax Relief	County taxes	PR
20.835(4)(gb)	Shared Revenue & Tax Relief	Special district taxes	PR
20.835(4)(gd)	Shared Revenue & Tax Relief	Premier resort area tax	PR
20.835(4)(ge)	Shared Revenue & Tax Relief	Local professional football stadium district taxes	PR
20.835(4)(gg)	Shared Revenue & Tax Relief	Local taxes	PR
20.835(5)(a)	Shared Revenue & Tax Relief	Payments for municipal services	GPR
20.865(4)(a)	Program Supplements	GPR general program supplementation	GPR
20.865(4)(g)	Program Supplements	PR general program supplementation	PR
20.865(4)(gm)	Program Supplements	WI advanced telecommunications foundation funds supplementation	PR
20.865(4)(k)	Program Supplements	Public assistance programs supplementation	PR
20.865(4)(m)	Program Supplements	FED general program supplementation	FED
20.865(4)(u)	Program Supplements	SEG general program supplementation	SEG

## APPENDIX IV

### Enumerated Appropriations Not Subject to Reduction Under Section 13.101(6)

<u>Appropriation</u>	<u>Agency</u>	<u>Title</u>	<u>Fund Source</u>
20.255(2)(ac)	DPI	General equalization aids	GPR
20.255(2)(bc)	DPI	Aid for children-at-risk programs	GPR
20.255(2)(bh)	DPI	Aid to county children with disabilities education boards	GPR
20.255(2)(cg)	DPI	Tuition payments; full-time open enrollment transfer payments	GPR
20.255(2)(cr)	DPI	Aid for pupil transportation	GPR
20.255(2)(r)	DPI	General equalization aids; transportation fund	SEG
20.370(1)(cq)	DNR	Forestry -- reforestation	SEG
20.370(1)(cr)	DNR	Forestry -- recording fees	SEG
20.370(1)(cs)	DNR	Forestry -- forest fire emergencies	SEG
20.370(1)(ct)	DNR	Timber sales contracts - repair and reimbursement costs	SEG
20.370(1)(cu)	DNR	Forestry - forestry education curriculum	SEG
20.370(1)(cv)	DNR	Forestry -- public education	SEG
20.370(1)(eq)	DNR	Parks & forests - operation & maintenance	SEG
20.370(1)(mr)	DNR	General prog. operations - park and forest trails	SEG
20.370(1)(mu)	DNR	General prog. operations - state funds: Southern forests	SEG
20.370(1)(my)	DNR	General prog. operations - federal funds: (1) Forestry; and (2) Southern forests	FED
20.370(1)(mz)	DNR	Forest fire emergencies - federal funds	FED
20.395(1)(ar )	DOT	Corrections of transportation aid payments	SEG
20.395(1)(as )	DOT	Transportation aids to counties, state funds	SEG
20.395(1)(at )	DOT	Transportation aids to municipalities, state funds	SEG
20.395(1)(br )	DOT	Milwaukee urban area rail transit system planning study, state funds	SEG
20.395(1)(bs)	DOT	Transportation employment and mobility, state funds	SEG
20.395(1)(bt )	DOT	Urban rail transit system grants	SEG
20.395(1)(bv )	DOT	Transit & transportation employment and mobility aids, local funds	SEG
20.395(1)(bx )	DOT	Transit & transportation employment and mobility aids, federal funds	FED
20.395(1)(cq)	DOT	Elderly and disabled capital aids, state funds	SEG
20.395(1)(cr )	DOT	Elderly and disabled county aids, state funds	SEG
20.395(1)(cv )	DOT	Elderly and disabled aids, local funds	SEG
20.395(1)(cx )	DOT	Elderly and disabled aids, federal funds	FED
20.395(1)(ex )	DOT	Highway safety, local assistance, federal funds	FED
20.395(1)(fq )	DOT	Connecting highway aids, state funds	SEG
20.395(1)(fs)	DOT	Flood damage aids, state funds	SEG
20.395(1)(ft)	DOT	Lift bridge aids, state funds	SEG
20.395(1)(fu )	DOT	County forest road aids, state funds	SEG
20.395(1)(gq)	DOT	Expressway policing aids, state funds	SEG
20.395(1)(hr)	DOT	Tier B transit operating aids, state funds	SEG
20.395(1)(hs)	DOT	Tier C transit operating aids, state funds	SEG

<u>Appropriation</u>	<u>Agency</u>	<u>Title</u>	<u>Fund Source</u>
20.395(1)(ht)	DOT	Tier A-1 transit operating aids, state funds	SEG
20.395(1)(hu)	DOT	Tier A-2 transit operating aids, state funds	SEG
20.395(1)(ig)	DOT	Professional football stadium maintenance & operating costs, state funds	PR
20.395(2)(cq)	DOT	Harbor assistance, state funds	SEG
20.395(2)(eq)	DOT	Highway & local bridge improvement assistance, state funds	SEG
20.395(2)(ev)	DOT	Local bridge improvement assistance, traffic marking enhancement assistance, local and transferred funds	SEG
20.395(2)(ex)	DOT	Local bridge improvement assistance, federal funds	FED
20.395(2)(gq)	DOT	Railroad crossing improvement & protection maintenance, state funds	SEG
20.395(2)(gr)	DOT	Railroad crossing improvement & protection installation, state funds	SEG
20.395(2)(gs)	DOT	Railroad crossing repair assistance, state funds	SEG
20.395(2)(gv)	DOT	Railroad crossing improvement, local funds	SEG
20.395(2)(gx)	DOT	Railroad crossing improvement, federal funds	FED
20.395(3)(bq)	DOT	Major highway development, state funds	SEG
20.395(3)(br)	DOT	Major highway development, service funds	SEG
20.395(3)(bv)	DOT	Major highway development, local funds	SEG
20.395(3)(bx)	DOT	Major highway development, federal funds	FED
20.395(3)(ck)	DOT	West canal street reconstruction and extension, service funds	PR
20.395(3)(cq)	DOT	State highway rehabilitation, state funds	SEG
20.395(3)(cr)	DOT	Southeast Wisconsin freeway rehabilitation, state funds	SEG
20.395(3)(cv)	DOT	State highway rehabilitation, local funds	SEG
20.395(3)(cw)	DOT	Southeast Wisconsin freeway rehabilitation, local funds	SEG
20.395(3)(cx)	DOT	State highway rehabilitation, federal funds	FED
20.395(3)(cy)	DOT	Southeast Wisconsin freeway rehabilitation, federal funds	FED
20.395(3)(eq)	DOT	Highway maintenance, repair & traffic operations, state funds	SEG
20.395(3)(ev)	DOT	Highway maintenance, repair & traffic operations, local funds	SEG
20.395(3)(ex)	DOT	Highway maintenance, repair & traffic operations, federal funds	FED
20.395(3)(iq)	DOT	Administration and planning, state funds	SEG
20.395(3)(ir)	DOT	Disadvantaged business mobilization assistance, state funds	SEG
20.395(3)(iv)	DOT	Administration and planning, local funds	SEG
20.395(3)(ix)	DOT	Administration and planning, federal funds	FED
20.395(3)(jh)	DOT	Utility facilities within highway rights-of-way, state funds	PR
20.395(3)(jj)	DOT	Damage claims	PR
20.395(3)(js)	DOT	Telecommunications services, service funds	SEG
20.395(4)(aq)	DOT	Departmental management and operations, state funds	SEG
20.395(4)(ar)	DOT	Minor construction projects, state funds	SEG
20.395(4)(at)	DOT	Capital building projects, service funds	SEG
20.395(4)(av)	DOT	Departmental management and operations, local funds	SEG
20.395(4)(ax)	DOT	Departmental management and operations, federal funds	FED
20.395(6)(aq)	DOT	Principal repayment & interest, DOT facilities, state funds	SEG
20.395(6)(ar)	DOT	Principal repayment & interest, buildings, state funds	SEG
20.395(6)(at)	DOT	Principal repayment & interest, major highway and rehabilitation projects, state funds	SEG

<u>Appropriation</u>	<u>Agency</u>	<u>Title</u>	<u>Fund Source</u>
20.435(6)(a)	DHFS	General prog. operations; physical disabilities; publicity activities	GPR
20.435(7)(da)	DHFS	Reimbursements to local units of government	GPR
20.445(3)(a)	DWD	General prog. operations [economic support program]	GPR
20.445(3)(dz)	DWD	Temporary assistance for needy families; maintenance of effort	GPR

**Note:** In addition to these enumerated appropriations, s. 13.101(6) provides that any other monies not specifically enumerated here which are appropriated for distribution to any county, city, village, town or school district are also not subject to reduction under s. 13.101(6)

## APPENDIX V

### Statutory Citations Relating to Budget Stabilization Fund

<u>Statutory Citation</u>	<u>Topic</u>
s. 13.48 (14)(c)	Procedures for transfer of net proceeds of land and/or building sales to the budget stabilization fund
s. 16.518	Procedures for transfer of excess tax revenues to the budget stabilization fund
s. 16.72(4)(b)	Procedures for transfer of net proceeds from sale of state agencies' surplus supplies, materials and equipment to the budget stabilization fund
s. 20.875 (1)(a)	Sum sufficient appropriation for transfer of certain GPR moneys (excess tax revenues) from the general fund to the budget stabilization fund
s. 20.875 (2)(q)	Sum certain appropriation for transfer of moneys from the segregated budget stabilization to the general fund