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state general fund balanced budget requirements

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Introduction

The purpose of this paper is to summarize the various constitutional and statutory provisions relating to requirements for a state balanced 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, and federal funds], many of the provisions described in this paper focus on the GPR or general fund budget. The statutory 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 paper is divided into the following sections: (1) Constitutional Balanced Budget Requirement; (2) Budget Structural Balance; (3) Fiscal Emergency Provisions; and (4) Joint Committee on Finance Fiscal Emergency Powers.

Constitutional Balanced Budget Requirement

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 year, and whenever the expenses of any year shall exceed the income, the legislature shall provide for levying a tax for the ensuing year, sufficient, with other sources of income, to pay the deficiency as well as the estimated expenses of such ensuing year." While widely accepted in practice as a balanced budget requirement, an examination of the 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 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 appropriations for all state agencies. In practice, Governors have always submitted budget proposals that were balanced, 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. However, the constitutional provision anticipates the potential situation of actual expenditures in a fiscal year exceeding actual revenue collections in that fiscal year and it specifies how that the resulting unbalanced budget is to be handled. This is addressed by the qualifying phrase regarding the action that must occur if "the expenses of any year shall exceed the income."

If the imbalance occurs in the first fiscal year of a biennium, the balanced budget requirement means that the deficit has to be fixed during the second fiscal year of that biennium. If the imbalance occurs in the second fiscal year of a biennium, the adjustment has to be made in the first fiscal year of the next biennial budget.

There is nothing in the requirement that prevents the Legislature from addressing the imbalance in the same 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 fiscal year to cover the shortfall.

Although the Constitution states that "the legislature shall provide for levying a tax for the ensuing year..." if a deficit were to occur, any imbalance can be addressed by raising taxes or other

revenues, reducing appropriations, or some combination of these items.

In the last 38 years, the state has finished a fiscal year with a general fund deficit two times. For fiscal year 1982-83, the ending general fund balance was a deficit of \$182.1 million, while in 2002-03, the general fund had a deficit of \$282.2 million. For each of those years, the deficit was carried into the next 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 may also apply 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 permitted to borrow from the general fund to meet expenditures until sufficient revenues are available to cover the expenditures.

Budget Structural Balance

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 the 2nd year of any fiscal biennium 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." The general fund condition statement for 2019-21 as printed in the 2019-20 Statutes is shown in Table 1.

Table 1: 2019-21 General Fund Condition Statement (\$ in Millions)

	2019-20	2020-21
Opening Balance, July 1	\$1,087	\$1,262
Revenues		
Taxes	\$17,645	\$17,997
Departmental Revenues	<u>564</u>	<u>579</u>
Total Available (opening balance plus revenues)	\$19,296	\$19,838
Appropriations, Transfers, and Reserves		
Gross Appropriations	\$18,315	\$19,190
Transfers to:		
Transportation Fund	43	44
Budget Stabilization Fund	162	180
Compensation Reserves	13	94
Less Lapses	<u>-499</u>	<u>-449</u>
Total Expenditures	\$18,034	\$19,059
Balances		
Gross Balance	\$1,262	\$779
Less Required Statutory Balance	<u>-80</u>	<u>-85</u>
Net Balance, June 30	\$1,182	\$694

The structural balance examination compares ongoing revenues with on-going expenditures. The statutory requirement under s. 20.003(4m) is designed to ensure that the second fiscal year of a biennial budget is structurally balanced by subtracting any carryover balances from the prior year from ongoing revenues.

The requirement for a structural balance for the second fiscal year of the biennium is applicable to the budget bill and to any fiscal bills that may be considered by the Legislature after enactment of the biennial budget.

Referring to the general fund condition statement in Table 1, the calculation to determine if the budget is in structural balance in the second fiscal year is shown in Table 2. Table 2 excludes the opening balance amount for 2020-21 in Table 1. The table shows that the structural balance in 2020-21 is -\$303 million. Therefore, the GPR budget is not structurally balanced in 2020-21.

Table 2: 2020-21 Calculation of Statutory Structural Balance (\$ in Millions)

	2020-21
Taxes	\$17,997
Departmental Revenues	<u>579</u>
Total Revenues	\$18,576
Total Expenditures and Transfers	\$19,059
Less Transfer to Budget Stabilization Fund	<u>-180</u>
Net Expenditures and Transfers	\$18,879
Revenues Less Net Expenditures	-\$303

In considering the imbalance shown in Table 2, at the conclusion of legislative deliberations on the 2019-21 budget (2019 Act 9), it was estimated that the general fund would have a negative structural balance of -\$678 million in 2020-21. The Legislature specified in Act 9 that this statutory requirement for a structural balance in 2019-21 did not apply to any legislation adopted in the 2019-20 legislative session. At the end of the 2019-20 legislative session, the imbalance decreased to -\$303 million.

General Fund Balance for Ensuing Fiscal Years. Another concern relating to the general fund balance involves the relationship between ongoing revenues and ongoing expenditure commitments in future years.

To address this, 2001 Act 16 established budgetary reporting requirements for both the Department of Administration (DOA) and the Legislative Fiscal Bureau, which were modified in 2005 Act 25. The scope of the reporting requirements is identical for each agency, but the timing of the reporting requirements differs. 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 a statement of estimated general purpose revenues and expenditures for the next biennial budget period after the budget under consideration. The intent is to provide decision-makers with information regarding the balance of the budget over a longer time frame.

As of this writing, this calculation is not available for the 2023-25 biennium. This calculation will be included when the Governor's 2021-23 budget is introduced. However, to provide an illustration of such a calculation, Table 3 shows the report for 2019-21 and 2021-23, which was included in the budget documents for the 2019-21 budget as introduced by the Governor.

Fiscal Emergency Provisions

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 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 a projected deficit, either the Governor, Legislature, or both may 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

Table 3: 2019 Assembly Bill 56 General Fund Balance Report (\$ in Millions)

	Comparative General Fund Balances			
	Gov. 2019-21 Budget		Estimated 2021-23	
	2019-20	2020-21	2021-22	2022-23
Opening Balance, July 1	\$692	\$938	\$105	-\$726
Revenues				
Taxes	\$17,794	\$18,115	\$18,183	\$18,145
Departmental Revenues	27	28	28	28
Tribal Gaming Revenues	<u>498</u>	<u>522</u>	<u>522</u>	<u>522</u>
Total Available	\$19,011	\$19,603	\$18,838	\$17,969
Appropriations, Transfers and Reserves				
Gross Appropriations	\$18,454	\$19,821	\$19,856	\$19,903
Compensation Reserves	25	94	128	128
Transfers	10	0	0	0
Less Estimated Lapses	<u>-416</u>	<u>-417</u>	<u>-420</u>	<u>-415</u>
Total Expenditures	\$18,073	\$19,498	\$19,564	\$19,616
Balance				
Gross Balance	\$938	\$105	-\$726	-\$1,647
Structural Balance -- Total Available -				
Opening Balance - Total Expenditures	\$246	-\$833	-\$831	-\$921

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.

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.

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 budget for the next 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 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.

A fourth example was in February, 2008. In response to preliminary estimates of weakness in state tax collections, the Secretary of Administration acted under s. 16.50 to require cabinet agencies to lapse \$111 million in the 2007-09 biennium. This action was later replaced by spending reductions required under the provisions of 2007 Act 226 (the budget adjustment act), but it is an example of the use of the authority under s. 16.50 by the Secretary of Administration. (However, gubernatorial and legislative action was required following a shortfall in 2008-09, and resulted in a budget adjustment act, 2009 Act 2.)

Most recently, in April, 2020, in response to concerns about revenue shortfalls as a result of the economic downturn caused by the COVID-19 pandemic, Governor Evers implemented a reduction in GPR state operations appropriations in executive branch agencies for 2019-20, totaling \$67.5 million GPR. Reductions of \$301.5 million GPR in 2020-21 were identified by DOA in September, 2020, of which \$120 million was attributable to savings in the Medicaid program as a result of increased federal funds under the federal medical assistance percentage rate.

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, but rather are intended to provide for a review of the appropriateness of the individual transactions.

Limits to These Powers. A limiting section [s. 16.50(7)] was created by the 1981 Legislature to establish restrictions on the scope of action possible under s. 16.50(2). The 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 Lindner, exercised his authority under s. 16.50(2) and withheld 4.4% of most 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 modified 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 for shared revenue and tax relief.

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

Revenue Shortfall Provision. Section 16.50(7) establishes a separate process that must be followed if there is a larger revenue shortfall. Under this provision, if at any time after enactment of the biennial budget, the Secretary of Administration determines that previously authorized expenditures will exceed revenues in either year of the biennium by more than 0.5% of the estimated GPR appropriations for that fiscal year, the Secretary cannot address that revenue shortfall by use of the budget estimate 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 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. 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.

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. 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," the notification requirement would also be triggered in either year if the DOA Secretary determined that projected GPR expenditures would increase and exceed general fund revenues by more than 0.5% of expenditures.

Since 2001, there were four instances where the Secretary of Administration notified the Governor and Legislature of his determination that there was a projected shortfall in revenues that would exceed the 0.5% threshold established under s. 16.50(7) of the statutes. In each case, the Governor introduced and the Legislature enacted a budget adjustment bill that addressed some or all of the projected shortfall (2001 Act 109, 2003 Act 1, 2007 Act 226, and 2009 Act 2). Over that same time period, the Governor, acting at his discretion, introduced four other bills that were viewed as

budget adjustment legislation, without reference to the s. 16.50 (7) provisions (2007 Act 5 and 2011 Acts 10, 13, and 27).

Joint Committee on Finance Fiscal Emergency Powers

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 that authorizes 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, or 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 which are shown in the Appendix.

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 a

requirement that no reduction may be made until an opportunity to be heard is given to the affected state agency. This authority to reduce appropriations has not been used by the Committee since it was first established under the Committee in 1975.

APPENDIX

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

Appropriation	Agency	Title	Fund Source
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
20.370(2)	DNR	Any moneys for forestry purposes under 20.370(2)	SEG
20.395(1)	DOT	All appropriations under 20.395(1)	SEG
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, local 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)	DOT	All appropriations under 20.395(3)	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)(as)	DOT	Transit safety oversight, 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)(af)	DOT	Principal repayment and interest, local roads for job preservation program, major highway and rehabilitation projects, southeast megaprojects, state funds	GPR
20.395(6)(aq)	DOT	Principal repayment & interest, DOT facilities, state highway rehabilitation, major highway projects, state funds	SEG
20.395(6)(ar)	DOT	Principal repayment & interest, buildings, state funds	SEG
20.395(6)(au)	DOT	Principal repayment & interest, southeast rehabilitation projects, southeast megaprojects, and high-cost bridge projects, state funds	SEG
20.435(4)(a)	DHS	General program operations; Medicaid	GPR
20.435(5)(da)	DHS	Reimbursements to local units of government	GPR
20.437(2)(a)	DCF	General program operations; economic support	GPR
20.437(2)(dz)	DCF	Temporary assistance for needy families programs; maintenance of effort	GPR

"DPI" -- Department of Public Instruction; "DNR" -- Department of Natural Resources; "DOT" -- Department of Transportation; "DHS" -- Department of Health Services; "DCF" -- Department of Children and Families.

Note: In addition to these enumerated appropriations, s. 13.101(6) provides that any other moneys distributed to any county, city, village, town or school district are also not subject to reduction under s. 13.101(6)