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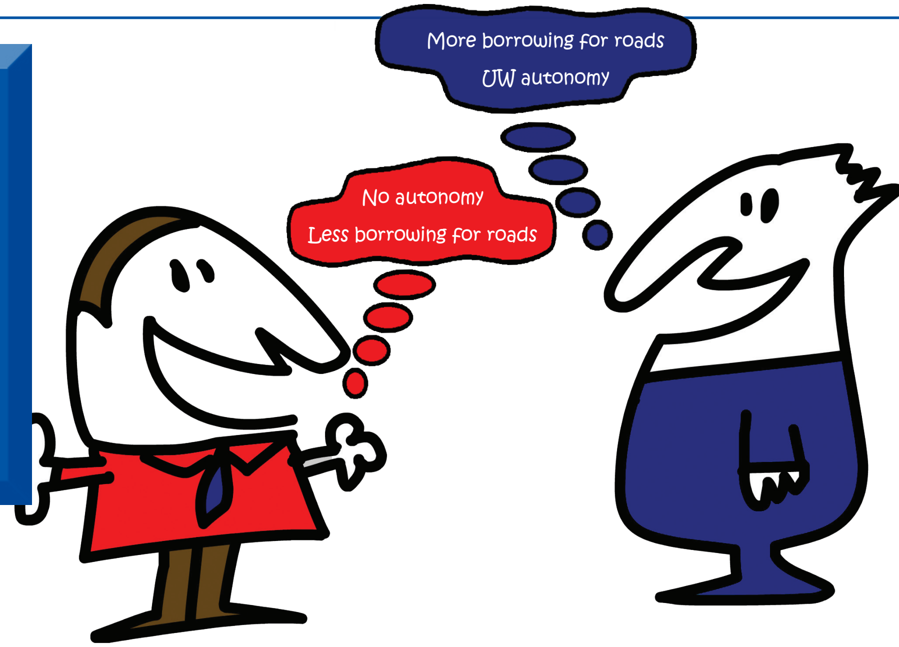

2015-17 Budget Recapped
Executive, Legislative Branches Reassert Roles

Although the governor and legislature were of the same party, the 2015-17 state budget's road to enactment was at times bumpy. The two branches were at odds over U.W. funding and control, K-12 school aids, as well as the future of transportation finance in Wisconsin. Among the budget's most significant changes, it makes permanent both statewide school choice and a major technical college funding change. Among scores of nonfiscal items were changes to town incorporation and prevailing wage laws.

When it comes to Wisconsin government, no bill is more costly, more closely watched, and more debated than the state budget. One reason is that it is the only bill that must be enacted.

In recent decades, legislative consideration of free-standing bills has declined, as budget bills have grown to thousands of pages. Their scope extends far beyond immediate tax and spending issues that once characterized budgets.

The 2015-17 budget, now part of state law as Act 55, is illustrative. One of the governor's proposals, set aside by the legislature, would have fundamentally changed how the University of Wisconsin (U.W.) System was governed. He and the legislature collaborated on making statewide school choice permanent. They also made permanent a major policy change begun last year that shifts the bulk of technical college funding from local property to state income and sales taxes.

At the same time, no issue was too small or too local for the new budget. A few examples: It provides a new way for towns to incorporate; alters prevailing wage law for public construction projects; and expands the powers of the Milwaukee County Executive.

An interesting departure of the 2015-17 budget from deliberations during 2011-14 were differences between the governor and legislature, even though they were of the same party. In addition to U.W. funding and control, they disagreed over the future of transportation finance in Wisconsin: Should debt service on borrowing rise to unprecedented levels? Should gas taxes or vehicle fees be increased? Should major highway projects be delayed? No common ground was found on the first two options, leaving only the third option.

One area over which there was little disagreement was state fiscal planning. When budget debate began in early February, the general fund was projected to run a $283 mil-

Also in this issue:

lion deficit by mid-2015. That shortfall was erased, largely with stop-gap measures.

However, as with many earlier budgets, the 2015-17 edition is narrowly balanced. Reserves are small. As approved, Act 55 has less than a 2% margin for error in tax projections.

If the economy slows, Wisconsin's tendency to budget "to the edge" leaves it vulnerable to another round of spending cuts and tax increases, as during 2009-11. Regardless of party, state leaders have long been unwilling to set aside adequate reserves that would protect state finances from volatility.

BUDGET BASICS

Wisconsin's 2015-17 budget is, in a sense, two budgets, one inside the other. The larger "all-funds" budget authorizes spending of $72.7 billion (see Table 1) from a variety of revenue sources. Total expenditures would rise 3.1% this year and 2.2% next year (see Figure 1). Over the previous 10 years, median (half lower, half higher) annual spending increases were 4.4%.

"All-Funds" Budget

The "all-funds" budget has four main types of revenue. The largest is general purpose revenue (GPR), mostly taxes on income, sales, and excise taxes. Gross GPR spending totals $33.0 billion, or 45.0% of "all funds" spending.

The second largest share ($21.3 billion) comes from the federal government, which helps fund Medicaid and transportation, among others. Two other funding sources are program revenue (e.g., university tuition) totaling $10.9 billion, or 14.9% of the total, and segregated revenues, such as gas taxes or camping fees, which total $7.5 billion.

Figure 1: State All-Funds Spending Increases Modest
Pct. Change in All-Funds Spending, 2006-17 (b=budget)

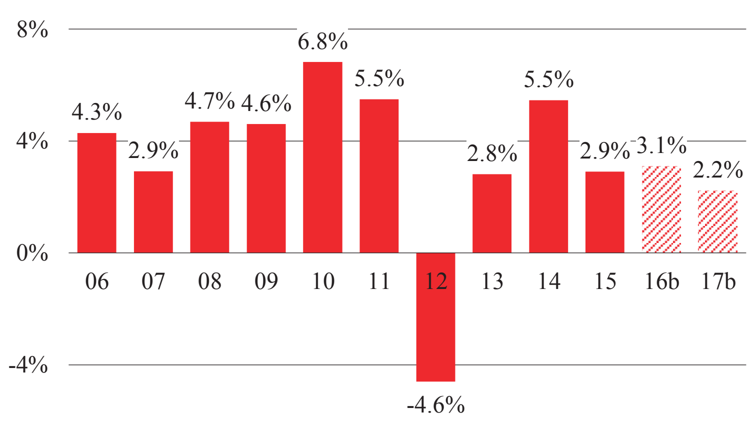

Table 1: "All Funds" Appropriations
By Revenue Source, 2015-17, $Millions

Revenue Type	2015-16	2016-17	Total
General Purpose	$15,897.05	$17,059.98	$32,957.03
Federal	10,606.1	10,674.1	21,280.2
Program	5,450.5	5,463.7	10,914.2
Segregated	3,787.2	3,721.1	7,508.3
Subtotal	35,740.9	36,918.9	72,659.7
Borrowing			652.2
Total			73,311.9

General Fund Budget

Unlike federal or segregated revenues, GPR taxes and fees are generally unrestricted. The spending they finance is often viewed as a distinct budget within the $72.7 billion "all-funds" budget. Public attention and political debate centers on this GPR (or general fund) budget.

Revenues. More than 80% of the general fund budget is supported with individual income and general sales taxes. GPR tax collections are expected to total $15.2 billion in 2016 and $15.8 billion in 2017 (see Table 2, page 2), rising 4.6% this year and 3.8%

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Table 2: General Fund Condition Statement
2015-17, $Millions

	2015-16	2016-17
Revenues		
Opening Balance	$135.6	$297.1
Taxes	15,207.9	15,791.6
Other	539.4	536.6
Total Revenues	15,747.4	16,328.2
Total Available	15,882.9	16,625.3
Appropriations		
Gross Appropriations	15,886.4	17,041.4
Transfers and Comp. Res.	48.7	58.1
Less Lapses	-349.2	-740.8
Net Appropriations	15,585.8	16,358.7
Balances		
Gross Balance	297.1	266.7
Less Req. Reserves	-65.0	-65.0
Net Balance	232.1	201.7

next year. While taxes have been volatile due to recession, recovery, and tax law changes, the median annual change over the past 10 years has been 4.2%.

When combined with tribal gaming revenues, other GPR dollars, and a $136 million surplus carried over from 2015, $15.9 billion is available for spending this year and $16.6 billion next year.

Expenditures. Gross GPR expenditures total $15.9 billion in 2016 and $17.0 billion in 2017. Another $106.8 million is set aside for employee raises or transferred to the Transportation Fund over the two years. Lapses (often unspent appropriations) total $1.1 billion over the biennium. Net GPR appropriations will rise 0.5% to $15.6 billion in 2016 and another 5.0% to $16.4 billion in 2017.

Total spending is rising $1.1 billion compared to the 2015 base. The bulk of that increase is going to the departments of Health Services (DHS) and Public Instruction (DPI): $657.6 million (60%) to DHS, mainly for Medicaid, and another $289.3 million (26%) to DPI for K-12 education. Twenty-five of 48 state agencies have reductions or no increase in their budgets.

Balances. Since the budget is developed using tax projections, leaving sufficient cushion against economic slowdown is critical. The $266.7 million ending balance in mid-2017 is 1.6% of annual spending. That figure is below the 5% level often recommended by budget experts, and below the 2% level long anticipated, but unrealized, in state law.

Spending Detail

A closer look at expenditures from multiple perspectives sheds light on state priorities.

By Recipient. One way to view state spending is by major recipient. From this perspective, the state budget is about state tax dollars going to aid local governments and individuals.

More than 63% of all-funds and 75% of general fund spending is for one of these two purposes (see Table 3). General fund monies are particularly skewed toward local governments. As shown on page four, aids to schools and shared revenues to counties and municipalities are among the state's most costly programs. State operations, excluding the U.W. System, account for only about 18% of GPR expenditures.

By Program Area. A second way to look at spending is by program area (Table 4). Again, the picture varies between all-funds and general fund spending. However, in both cases, human relations and education account for more than 75% of expenditures.

Education—K-12, the U.W. System, and state technical colleges—represent 45% of general fund spending. Human relations, which includes Medicaid, accounts for about one-third. The share is higher for all-funds expenditures due to federal Medicaid support.

State environmental programs are paid for largely with fees (e.g., camping, hunting, or fishing) and not

Table 3: State Appropriations by Recipient
2015-17, $Billions, $72.66 Billion and $32.96 Billion Totals

	All Funds		General Fund	
Recipient	Amt.	Pct.	Amt.	Pct.
Aids to Ind's/Org's	$24.27	33.4%	$8.33	25.3%
Local Assistance	21.68	29.8	16.49	50.0
U.W. System	11.88	16.4	2.08	6.3
Corrections	2.31	3.2	2.10	6.4
Other State Agencies	12.46	17.1	3.93	11.9
Comp. Reserves	0.06	0.1	0.03	0.1

Table 4: State Appropriations by Program Area
2015-17, $Billions, $72.66 Billion and $32.96 Billion Totals

	All Funds		General Fund	
Program Area	Amt.	Pct.	Amt.	Pct.
Human Relations	$29.44	40.5%	$10.81	32.8%
Education	26.70	36.7	14.82	45.0
Environment	6.88	9.5	0.51	1.5
Shared Rev./Tax Rel.	4.94	6.8	4.37	13.3
Gen'l Executive	3.09	4.2	1.61	4.9
Other	1.61	2.3	0.84	2.5

Table 5: State Approps. by Program
2015-17, $Billions, $32.96 Billion Total

	Amt.	Pct.
K-12 School Aids	$10.59	32.1%
Medical Asst.	5.52	16.7%
Corrections	2.10	6.4%
U.W. System	2.08	6.3%
Prop. Tax Credits	1.90	5.8%
Shared Revenues	1.69	5.1%
Tech. College Aids	1.03	3.1%
Judicial/Legal Serv.	0.55	1.7%
Parental Choice	0.49	1.5%
State Resid. Inst's	0.45	1.4%

with state taxes. Thus, the environment represents nearly 10% of all-funds spending, but less than 2% of the general fund.

By Individual Program. A third way to look at the state budget is by the largest general fund expenditures (see Table 5). GPR spending is dominated by K-12 school aids, which account for nearly one-third of the total. Medicaid is about half that (17%), but is growing much faster. Corrections, the U.W. System, and various property tax credits, each less than 7% of state spending, round out the top five general fund programs.

Staffing

Yet another budget perspective is not what is spent, but rather the number of employees funded. Staffing is a major expense for governments. From all funds, Act 55 supports 69,938 full-time equivalent (FTE) positions. Of those, roughly half (35,847) are supported by the general fund. The number of all-funds FTE employees is down 419 from the 2013-15 budget, a decline of less than 1%. General fund employees are 115 (0.3%) fewer.

The largest increase is in the Department of Revenue (DOR), which will add a net 106 positions, 98 of which are supported by the general fund. Another 35 positions will be added to the state public defender's office.

FTE employment at the Department of Workforce Development will decline by 161, more than any other agency. Only 1.5 of those are general fund positions. The Department of Corrections will lose 110 FTE positions.

Tax and Fee Changes

Compared to over $700 million in tax cuts in the prior budget, this budget has few tax changes. It would raise taxes by $19.2 million over the two years. Major changes include:

- Delaying implementation of sales tax refunds for bad debt (+$21.8 million);
- Slowing phase-in of manufacturing and agriculture tax credits (+$16.8 million);
- Increasing the standard deduction and phase-out range for married filers (-$20.9 million); and
- Adopting the federal deduction ($250) for teacher's purchases of school supplies (-$2.2 million).

In addition, net fees would increase by $10.0 million over the next two years. Increases in various camping, state park forest, and trail fees generate $7.7 million.

Enforcement. The most significant "tax change," however, increases tax enforcement and debt collection efforts. An additional 113 new audit positions at the Department of Revenue (DOR) are projected to generate a net $124.7 million over the biennium. Whether all of that can actually be collected remains to be seen.

Increased Property Tax Credits. The state is also increasing one of the credits found on local property tax bills. Beginning with December 2015 bills, the school levy credit rises $105.6 million to $853.0 million.

While taxpayers will receive $211.2 million of these added credits over the next two years, an accounting "trick" means the state will not reimburse local governments for the December 2016 credit until the next biennium.

TRANSPORTATION

Transportation finance was the final "sticking point" between the governor and the legislature in finalizing the 2015-17 state budget.

Due to an older population and more efficient vehicles, state gas taxes and registration fees—the main sources of transportation revenue—have stagnated in recent years. Meanwhile, debt service on highway bonds is increasing. It is no surprise that transportation was a major hurdle to budget enactment this year.

The 2015-17 transportation budget spends $3.4 billion (see Table 6 on page 5), the majority of which comes from motor fuel taxes ($2.0 billion) and vehicle registration fees ($884.3 million). Another $139 million comes from elsewhere: $84.0 from the general fund and $54.5 million from the petroleum inspection fund.

Table 6: Transportation Fund Condition Statement
2015-17, $Millions

	2015-16	2016-17
Revenues		
Opening Balance	$63.8	$24.5
Taxes & Fees	1,575.1	1,581.6
Transfers From Other Funds	65.3	73.2
Miscellaneous	21.2	21.9
Total Available	1,725.3	1,701.2
Appropriations		
DOT Appropriations	1,674.6	1,638.8
Other Agency Appr.	26.6	26.7
Less Lapses	-8.7	-3.5
Comp. Reserves	8.4	18.0
Net Appropriations	1,700.8	1,680.0
Balance	24.5	$21.2

Transportation is also financed by federal aid and bonding. Originally, the governor requested $1.3 billion in borrowing, composed of $289 million in general obligation bonds and $1.01 billion in revenue bonds.

Relatively large compared to prior decades (see Figure 2), the requested borrowing was opposed by many legislators who thought the resulting debt service excessive. Since 1999, when transportation borrowing was modest and revenue bonds made up the majority of it, bonding has significantly increased, approaching or topping $1 billion in 2003-05, 2009-11, and 2013-15.

As borrowing grew, so has the share of Transportation Fund revenues going to debt service. In 2002, debt service totaled $93.3 million, 7.0% of gross transportation revenue. In 2014, debt service was $294.2 million, or 16.5% of transportation revenue. Under the governor's original budget recommendations, debt service would have grown to $408.3 million, or 22.5% of revenue.

The legislature reduced the governor's bonding request by $450 million to $850.2 million. Of that total, $500.2 million can be borrowed immediately, with the remaining $350 million requiring approval by the Joint Committee on Finance (JCF).

With less borrowing, there is less money for transportation construction projects. The legislature reduced the governor's budget "ask" on these projects from $3.1 billion to $2.5 billion. However, the latter figure does not include the $350 million in borrowing contingent on JCF action.

HIGHER EDUCATION

Another major issue that divided the executive and legislative branches was higher education, particularly the U.W. System.

Technical College System

At first glance, the budget's impact on technical colleges was minimal. GPR appropriations, tuition revenue, and total funding from all-sources ($1.1 billion) are virtually unchanged from last year's base. Yet, in one respect, technical colleges are undergoing major change. In March 2014, the legislature boosted annual state funding by $406 million. Combined with new state-imposed revenue limits, the increase drove down 2014-15 technical college levies almost 50%. However, it also turned a healthy 2015 surplus into a near-deficit.

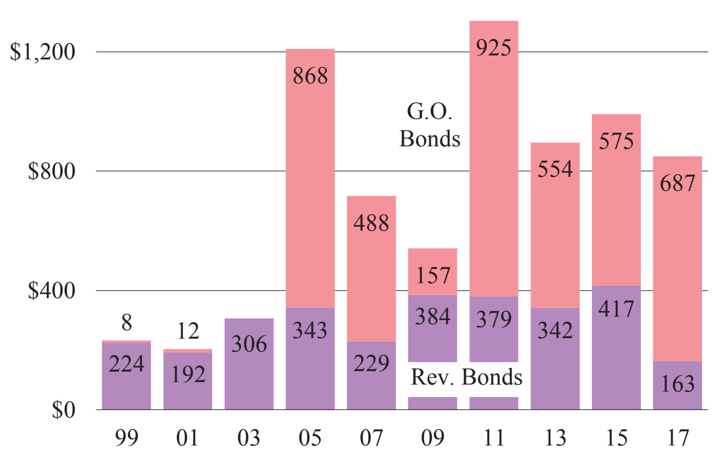
The 2015-17 budget cements into place that funding shift from local property taxes to state income and sales taxes. It required a biennial appropriation of over $800 million that did not exist in prior budgets.

U.W. System

What the governor initially proposed for the U.W. System was even more dramatic. In exchange for annual GPR spending reductions of $150 million, the U.W. would have been granted authority status to operate free of most state oversight and regulation.

The hope was that autonomy would generate savings. In the end, little of the governor's request survived. Modest flexibility was granted in such areas as investment, personnel, reporting, and construction, but the U.W. System remains part of state government.

Figure 2: Authorized Transportation Bonding
G.O. and Revenue Bonding by Budget, 1997-99 to 2015-17, $Millions



The budget still dramatically altered U.W. finance. The bulk of the governor's original spending reductions were accepted, cutting state tax support by $125 million annually. State GPR support for the U.W. will total $2.1 billion over the next two years, almost 10% less than its funding base. Continuation of a resident tuition freeze does not allow any revenue offset.

State aid to K-12 schools will rise less than 1% this year and 3.8% next. Total state-local funding rises 0.6% in 2016 and 1.5% in 2017.

Several statutory changes were also significant. Tenure language in state law was deleted, while involvement of faculty, staff, and students in shared governance was modified.

K-12 EDUCATION

K-12 education is often at the forefront of budget debate because it claims about one-third of GPR revenues, more than any other program.

Revenue Limits and State Aid

Every two years, lawmakers make decisions about many aspects of school finance. Typically, the two most impactful are changes to state aid and to school revenue limits.

Revenue Limits. Since 1994, the state has limited amounts districts can collect from a combination of general school aids and local property taxes (about 80% of district revenues in total). Prior to 2010, inflationary increases in these limits were typical. Since then, the increases have slowed or even declined. Over the next two years, districts are allowed no per student increase.

State School Aids. General aid, the largest of two school aid programs, is unchanged this year and rises 2.4% ($108.1 million) to $4.6 billion next year. By setting both revenue limits and general school aid, the state effectively determines local school levies (property taxes = revenue limits minus general aid). School levies will rise an estimated 1.6% this year and decline 0.9% next.

In addition to general aid, the state has 33 categorical aids. Twenty-five are unchanged or reduced over the next two years. The largest increase ($84.1 million) is in per pupil aid, a relatively new program, which remains unchanged at $150 per student in 2016 and rises to $225 per student in 2017. Lawmakers also increased funding for high-cost special education, transportation, and sparsity aid.

Combined, state general and categorical aid is budgeted to rise less than 1% this year and 3.8% next. With local school levies included, total state-local funding for schools is $10.1 billion this year and $10.2 billion next. Percentage increases are 0.6% and 1.5%, respectively.

School Options

The new budget made significant changes to three programs offering K-12 students educational options.

Chapter 220. To promote racial balance, Wisconsin's Chapter 220 program funds both interdistrict and intradistrict transfer of students (primarily in the Milwaukee area). Participation in the interdistrict program has declined in 20 of the past 21 years, falling from 6,503 in 1994 to 1,881 in 2015.

The new budget phases out the program. Beginning in 2016-17, it is not available to new students; only existing participants can continue.

Charter Schools. Charter schools are exempt from many state mandates and aim to foster innovation in public education. Most are part of local districts, but the budget expands authority to create independent charters to the U.W. System, Gateway Technical College District, the College of Menominee Nation, the Lac Courte Oreilles Ojibwa Community College, and the Waukesha County Executive.

Parental Choice. The state budget also expands the Parental School Choice program (Choice). Participants must be from families with incomes less than 185% of poverty ($44,828 for a family of four in 2016).

Beginning this year, the 1,000-student statewide enrollment cap is replaced with district-level caps of 1% of prior year enrollment. Beginning in 2018, that percentage increases by one point annually, reaching 10% of enrollment in 2026. The caps are then removed, though income limits and private school availability will continue to limit participation.

The budget increases payments to Choice schools and changes how the program is funded. Per student payments increase over the next two years, from $7,210 (K-8) and $7,856 (high school) to $7,222/$7,868 in 2016 and $7,330/$7,976 in 2017.

Funding for continuing students remains, as in the past two years, a separate GPR appropriation. However, new participants are funded through general aid. Districts count new Choice students for aid purposes, but that aid is then reduced based on the Choice payment. Of $9.1 billion in general aid appropriated for the next two years, an estimated $47.8 million (0.5%) will fund Choice students.

MEDICAID

While only one-sixth of GPR spending and one-quarter of total state spending, Medicaid—a joint federal-state health program for low-income and disabled residents—is by far the budget's fastest growing part.

During 2005-15, average annual increases in GPR Medicaid spending (4.2%) were significantly higher than average increases in all other spending (2.4%). The gap is larger when all-funds spending is examined (6.7% for Medicaid versus 2.6% for other programs). In other words, rising Medicaid costs are crowding out other state priorities.

In 2015-17, GPR Medicaid spending is rising an average of 7.5% per year, compared to 1.4% annually for the remainder. In the all-funds budget, the gap is slightly less: 6.0% per year for Medicaid compared to 1.5% for all other spending.

Federal Policy

Wisconsin's Medicaid program covers parents, caregivers, and childless adults in poverty. Under the federal Affordable Care Act, full expansion of Medicaid would cover these populations up to 133% of poverty. The debate over whether Wisconsin should expand its Medicaid coverage continued this spring.

Expanding Medicaid coverage to federal thresholds would have two effects. First, it would increase Wisconsin's spending by more than $460 million over the biennium. Second, it would bring in more than $800 million in additional federal aid, resulting in a $345 million reduction in GPR Medicaid expenditures over the two years.

Proponents of this expansion cite its GPR savings, saying that they could be used to fund K-12 education, the U.W. System, or other programs. Critics cite the added total cost and uncertainty surrounding future funding given federal deficits.

CAPITAL BUDGET

The portion of the 2015-17 budget dedicated to building projects was a marked departure from previous biennia.

Typically, the capital budget receives little attention because, unlike GPR spending that requires annual appropriations, it is supported by long-term bonding whose repayment is spread over many biennia. This is analogous to family purchase of a home. In both cases, the expense is too large to be covered by income or saving, so long-term borrowing is used. Capital projects sometimes also receive funding from agency operating funds, gifts, grants, and federal money.

Overall, the 2015-17 capital budget provides for $848.7 million in building and remodeling projects. Of that, $113.1 million comes from new bond authorizations and $435.6 million from previously authorized bond authority. Operating funds account for another $70.4 million; gifts and grants, $152.1 million; and federal monies, $77.6 million.

More than 53% ($451.9 million) of the capital spending is going to U.W. System building and renovation. Of that, nearly a quarter is being used to build a new chemistry building on the Madison campus.

The 2015-17 capital budget is unusual in two ways. First, total capital spending is significantly below recent years. It was almost $1.4 billion in the last budget and averaged $1.2 billion during 2007-15.

Second, there is little reliance on new bonding. Authorizations of $113.1 million are well below the prior four budgets, which ranged from $750.1 million in 2013-15 to $1.2 billion in 2009-11. On average, new bonding accounted for 79.3% of total capital spending in those years, compared to 13.3% in 2015-17.

LOOKING AHEAD

Though the ink is barely dry on the 2015-17 GPR budget, it is useful to look ahead. As mentioned, the budget ends with a balance of $266.7 million. While that amount is large compared to prior budgets, it may be insufficient should tax collections lag. Predicting tax collections is difficult; a 2% error rate is not unusual. A balance of just 1.6% of spending leaves state finances vulnerable to economic slowdown.

A second issue with prior budgets is second-year spending. In many cases, expenditures were greater than ongoing revenues; some spending was paid for by drawing down balances. That created imbalances heading into the next budget.

Net expenditures in 2016-17 are $30 million greater than ongoing revenues. While the pattern persists, the revenue-expenditure gap is smaller than in past years and is small in relation to annual GPR spending of more than $16 billion. ☐

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WISTAX NOTES

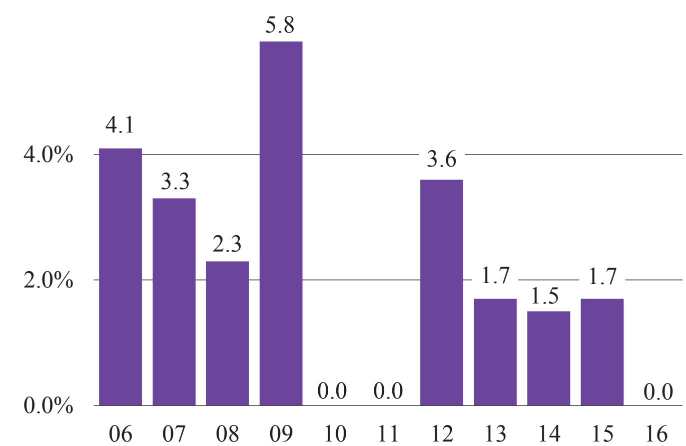
■ **Social Security Benefits.** For the third time in 40 years, Social Security recipients will receive no increase in benefits in 2016. Since 1975, annual Social Security payment increases, or cost of living adjustments (COLA), have been tied to inflation. Annual increases have averaged 4%. However, the September consumer price index (CPI) showed average prices have declined over the last year and, as a result, no COLA will be made. Social Security benefits were not increased in 2010 or 2011.

■ **Prevailing Wage Law Changes.** Among the 115 non-fiscal items in the 2015-17 state budget are changes to Wisconsin's prevailing wage laws. These laws set minimum wages and benefits for construction projects funded with state or local tax dollars. One law applies to state highway and bridge projects; a second covers all other state-funded projects; and a third relates to local projects. The state budget repeals the third law, effective January 2017, potentially reducing costs of local government building projects. Additionally, rather than collect its own data, the state will now use wage and benefit thresholds from the federal prevailing wage law.

■ **Wisconsin Lottery Investigation.** The Wisconsin Lottery has asked the Wisconsin Department of Justice (DOJ) to investigate a December 2007 Megabucks drawing for possible fraud. Allegedly, one lottery vendor's employee with access to Wisconsin's random number generators has committed fraud in both Iowa and Colorado. If DOJ finds evidence of illegal action, the Wisconsin Lottery will pursue prosecution and demand repayment of funds.

■ **John Doe Bill Passes.** A recently enacted bill changes Wisconsin's "John Doe" law, which allows secret investigations, overseen by a judge, into possible criminal conduct. Rather than allowing these investigations for any wrongdoing, the bill limits John Doe probes to Class A or B felonies. Prosecutors would have to use grand juries to probe other criminal behavior. The law also: limits John Doe investigations to six months, unless a longer period is approved by a majority of the judges who serve as heads of 10 judicial administrative districts; prevents secrecy orders for witnesses or targets; and requires prosecutors to make available costs of the probe. ☐

Social Security Cost of Living Adjustments
Annual % Chg., 2006-2016



In FOCUS . . . recently in our biweekly newsletter

- First depletion of U.S. entitlement in 2016; others follow within 20 years (#18-15)
- A "real-world" look at business taxes in the states (#19-15)