

## Comparative Analysis of Selected 2009-11 Budget Provisions Updated June 29, 2009

### Introduction

On June 26, 2009, the legislature wrapped up work on the biennial budget bill. Both the Senate and the Assembly narrowly adopted a compromise budget approved on June 25 by the budget Conference Committee. The budget now goes to the Governor for his signature and item vetoes.

Compared to the bill approved by the Joint Finance Committee (JFC), the final bill makes a couple of significant tax changes. It removed the proposed oil franchise tax, which would have generated \$260 million for the Transportation Fund. Instead, it cuts the current capital gains tax break in half, which generates \$72 million more than the smaller reduction in that tax break endorsed by the JFC.

In order to compensate for the \$188 million net reduction in revenue from those two tax changes and to pay for some spending uppers (such as a \$15 million increase in property tax credits and \$23.5 million for school aids), the Conference Committee made a number of other changes to fund transportation projects or yield savings. Those measures include:

- Increasing bonding for transportation financing.

- Eliminating a JFC provision to transfer \$139.7 million from the Transportation Fund to the General Fund.
- Maintaining the required closing balance at \$65 million, rather than increasing it to \$130 million.
- Transferring \$37 million from the Petroleum Inspection Fund (\$27.8 million to the Transportation Fund and \$9.2 million to the General Fund.)
- Increasing Medicaid cuts by \$14 million GPR (and \$30 million FED).
- Cutting an additional \$5 million GPR from tobacco control grants.

Notwithstanding those changes, the revised bill still follows most of the plan adopted by the Joint Finance Committee (JFC) for closing a 2009-11 deficit of well over \$6 billion. Those budget-balancing strategies include:

- More than \$3 billion in spending cuts, including reductions in agency budget requests;
- Using several billion dollars in federal funds from the economic stimulus package (with more than \$2 billion of that amount used to replace GPR funds in 2009-11).

- About \$2 billion from new taxes and fees or enhanced collection; and
- A number of short-term measures, such as restructuring state debt and delaying a \$55 million Community Aids payment.

The following document is our updated summary of selected items in the budget bill (AB 75), comparing the conference committee budget with the versions recommended at each other stage of the process. It focuses primarily on fiscal issues relevant to children and families, but also covers many of the other major decisions involving strategies to close the budget deficit. (In light of space constraints, we generally haven't included non-fiscal policy items.) Except where otherwise noted, the page numbers in the left column refer to where each item can be found in the [968-page summary](#) that was issued by the Legislative Fiscal Bureau in early June.

After the Governor makes his vetoes, we will post an updated comparative summary on the Wisconsin Budget Project's portion of the WCCF website, at: [http://www.wccf.org/proj\\_budget.php](http://www.wccf.org/proj_budget.php)

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>BALANCING THE BUDGET</b> (Note that all amounts in parentheses are cuts.)						
<b>Across-the-Board Cuts, Reductions to Agency Requests, &amp; Other GPR Spending Cuts or Lapses</b> (Budget in Brief, pp.3 & 9)	Cuts \$1.76 billion over the biennium from agency budget requests, plus another \$931 million GPR from base budget levels.	A significant portion of these cuts – \$1.76 billion according to DOA – reflects the rejection of agency requests, including several hundred million for increasing school aids, and numerous other agency requests needed to keep up with increasing need and costs. In addition, there's a 1% across-the-board cut in almost every GPR appropriation (relative to the 2009 base). There are also deeper cuts from many agencies' base budgets, such as \$100 million from the UW System, \$100 M from Medicaid, and an additional \$23 M. in DHS "efficiency measures."	Approves nearly all of the Governor's cuts and adds to them in many areas. Examples of increased cuts include another \$215 million from the agency across-the-board cuts and \$50 million GPR more in unspecified cuts to Medicaid. The across-the-board cuts will total 6.1% for most agencies (though some were excluded from the added 5.1%). Those cuts are on top of the savings noted below from rolling back pay raises and requiring furloughs.	Generally the same as JFC, but restores a 5.1% cut to the Department of Justice's base funding level made by the JFC.	Same as JFC	Similar to Assembly, but increases cuts to Medicaid by \$7million/yr GPR and \$15 million/yr. FED.
<b>Eliminate 2% State Employee Pay Raise</b> (motion 700, p. 13)	No provision	No provision	Rolls back the 2% pay raises slated to take effect in June 2009, with savings of about \$101 million lapsed to the General Fund.	Same as JFC	Same	Same
<b>State employee furlough</b> (motion 700, p. 13)	No provision	No provision	Requires state employees to take 8 days of unpaid leave in each year of 2009-11, with savings of \$121.2 million lapsed to the General Fund.	Same as JFC	Same	Same
<b>Use of Federal Funds from the Stimulus Package</b> (pp.9, 13, 180, 439, 448, 484, 691, & 768)	See discussion	In addition to amounts used in FY'09, the federal stimulus dollars are being used in 2009-11 to save \$863.5 million GPR for MA & SeniorCare, \$476 million for general school aids, and \$50 million for Shared Revenue.	Increases the fed. funding in a number of areas. Most notably the state now expects to receive \$100 M more than previously expected from the temporary increase in the MA match rate.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
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<b>Oil Company Tax</b> (p. 809)	FY' 10: \$100.3 million SEG revenue FY' 11: \$171.5 million SEG revenue	Levies an oil company profits tax on wholesale gross receipts from motor fuel sales in WI. The first \$15 million in receipts is exempt. Between \$15 and \$75 million taxed at 0.5 %, between \$75 and \$120 million at 1.5%, and receipts above \$120 million will be taxed at 3%. The revenue is allocated to the Transportation Fund.	Approved. Increases the projected revenues by about \$3.4 million in FY' 10 and decreases revenues by \$15.1 million in FY' 11 to reflect a reestimate. Clarifies that the oil profits tax would first apply to gross receipts received on or after September 1, 2009.	Changes the profits tax to an "oil co. assessment," deletes the tiered structure, reduces projected revenue by \$35.9 million, deletes the provision intended to keep the tax from being passed on to consumers.	Deletes the oil company tax and replaces the lost \$260 million of segregated revenue with GPR funds generated by repealing the capital gains tax exclusion (see below).	Deletes the proposed tax. Replaces part of the lost \$260 M with \$72.3 million GPR raised by reducing the capital gains exclusion (see below).
<b>Capital Gains Exclusion</b> (p.356)	FY' 10: \$85.1 million FY' 11: \$95.5 million	Reduces from 60% to 40% the amount of capital gains income that may be tax exempt. WI would continue to have one of the most generous tax breaks for capital gains.	Approved as proposed, but projected revenue increase was lowered by \$10.4 million over the biennium.	Same as JFC	Repeals the exclusion (except for certain assets used in farming) generating an additional \$315.4 million (in lieu of creating the oil company tax).	Reduces the exclusion to 30% (but retains it for certain farm assets), generating \$72.3 million more than the JFC version.
<b>Debt Restructuring</b> (p. 144)	FY' 10: \$57 million FY' 11: \$57 million	Lapses \$57 million/yr. GPR from the sum sufficient debt service appropriations by restructuring the commercial paper that would otherwise be due in 2009-11.	Adds more new bonding to defer debt payments, saving an added \$285 million in this biennium, but increasing the structural deficit in future years.	Same as JFC	Same	Similar. Also saves \$23.8 M SEG by restructuring transportation finances.
<b>Cigarette and Tobacco Tax Increase</b> (p.393)	FY' 10: \$169 million FY' 11: \$174.5 M. Rev. (Offset by about \$10 million/yr for refunds to tribes)	Increases the tax on cigarettes by \$0.75 per pack & an equivalent amount on other tobacco products. Helps pay for tobacco-related costs of Medicaid, and is expected to reduce MA spending.	Approved, but the revenue estimate was reduced by \$8.4 million GPR during the biennium.	Same, except the tax increase on cigars was eliminated, cutting revenue by \$920,000.	Similar to Assembly but makes a change relating to moist snuff tobacco. The net effect is a \$480,000 GPR increase.	Similar to Senate but makes further changes re moist snuff, raising \$1.98 million more than JFC.

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Assessment on hospitals &amp; ambulatory surgical centers</b> <i>(pp. 11, 452, &amp; 454)</i>	Changes in budget repair bill generate net GPR gain of almost \$309 million from FY '09 through FY '10	The budget repair bill established a new assessment on hospitals which leverages federal Medicaid funds and is used to increase hospitals MA reimbursement rates, extend coverage to childless adults, and yield GPR savings that help balance the budgets.	Adds an assessment for ambulatory surgical centers. That change (which nets \$21 M GPR) and reestimates of funds from the hospital assessment yield an additional \$114.7 million savings (by replacing GPR funds for Medicaid).	Same as JFC	Same	Same
<b>Very High Earner Tax Bracket</b> (for top 1% of taxpayers) <i>(p.354)</i>	FY' 10: \$176 million FY' 11: \$136 million	Creates a fifth income tax bracket w. a tax rate of 7.75% (1 percentage point above the top bracket now), applicable to taxable income exceeding \$300,000 for married joint filers, and \$225,000 for single individuals and heads of households.	Approved, but projected revenue increase was lowered by \$12.2 million per year.	Same as JFC	Same	Same
<b>Qualified Production Activities Deduction</b> <i>(p.363)</i>	FY' 10: \$38 million FY' 11: \$34 million	Decouples from the fed. Internal Rev. Code provision that provides an income tax deduction for qualified production activities (regardless of whether they are in WI).	Approved. Reestimates the additional revenue to be about \$27 million/yr. (\$16.8 million less than in the Governor's bill).	Same as JFC	Same	Same
<b>Pass-Through Entity Withholding</b> <i>(p.360)</i>	FY' 10: \$38.5 million FY' 11: 0	Requires pass-through entities to make quarterly, rather than annual, estimated payments of withholding tax for nonresident member, beginning in tax year 2009.	Approved	Same as JFC	Same	Same
<b>Throwback Sales</b> <i>(p.365)</i>	FY' 10: \$58 million FY' 11: \$37.5 million	Requires income from "throwback" sales to be treated equal to the income from normal sales for corporate income tax purposes. (Throwback sales are sales shipped out of WI to the fed. government or to states w/o income tax jurisdiction over the company.)	Approved. The revenue estimate was reduced by \$13.2 million in FY' 10 and \$1.5 million in FY' 11.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
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<b>Affiliated Entities Sales Tax Treatment</b> <i>(p.364)</i>	FY' 10: \$20 million FY' 11: \$21 million	Eliminates the ability of parent companies to avoid sales taxes for purchases made by subsidiaries.	Approved with 3 minor modifications requested by DOR.	Same as JFC	Same	Same
<b>Transfers from the Transportation Fund</b> <i>(p. 812)</i>	Up to \$139.7 million over two years	Shifts \$62 million from the Transportation Fund over the next 2 years for transportation -related costs, including about \$55 million for school transportation, and allows lapses of up to \$77 M more to the General Fund.	Deletes the Gov.'s proposals & replaces them with a plan to transfer \$139.7 million to the General Fund, and to use General Fund supported bonding to replace the transferred funds.	Same as JFC	Same	Deletes the transfer, reducing General Fund revenue by \$130.7 million.
<b>UW Transfers to the General Fund and MA Trust Fund</b> <i>(p. 10 &amp; 452)</i>	FY' 09: (\$49.0 million) FY' 10: (\$12.5 million) FY' 11: (\$12.5 million)	Requires the UW Hospital & Clinics Authority to transfer \$49 million to the General Fund by 6/30/09, and increases by \$12.5 million/yr the funding the UW System is required to transfer to the MA Trust Fund, though FY 2013	Approved, but the amount transferred in 2009-11 was reduced by \$6.2 million, and a correction was made with respect to the source of the FY'09 transfer.	Same as JFC	Same	Same
<b>Petroleum Inspection Fund Transfer</b>	No provision	No provision	No provision	Restructures bonding in the petroleum inspection fund, freeing up \$37 M SEG, which is transferred to the Transportation Fund.	Same as JFC	Similar to Assembly, but \$27.8 M is transferred to the Transportation Fund and \$9.2 M to the General Fund
<b>Use of Wireless 911 Funds for Shared Revenue</b> <i>(pp. 730, 766, &amp; 767)</i>	A one-time \$25 million funding shift in FY' 10	Uses the remaining \$25 million balance in the wireless 911 fund to partially fund Shared Revenue in FY' 10, and cutting \$25M GPR.	Approves that Governor's proposal and creates/restores a \$0.75 fee on communications services, which generates \$102 million GPR in 2009-11, to be used for shared revenue.	Modified to change the fee to a segregated revenue source, rather than GPR, and narrows the definition of communications services.	Similar to JFC, but makes many modifications. Sunsets the new fee on 6/30/2011 & replaces it with a surcharge to fund 911 system grants.	Similar to Senate, but advances the effective date of the fee, generating an added \$5 million SEG in FY' 10.

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Elimination of Film Production Credit</b> (pp.249 & 367)	\$4.5 million per year net increase in revenue	Eliminates the credit, which saves \$5 million/yr, and replaces it with a \$500,000 per year grant program.	Retained, but modified in several respects and capped at \$1.5 million/yr. Cap removed at the end of 2010-11.	Same as JFC	Same	Same
<b>Delayed phase-in of health care premium deduction</b> (pp. 357 & 358)	No provision	The 2007-09 budget bill phases in an individual income tax deduction for health insurance and medical insurance premiums.	Delays by 2 years the schedule for phasing in the deduction, which yields about \$87 million in 2009-11.	Same as JFC	Same	Same
<b>Delayed phase-in of child care deduction</b> (p. 358)	No provision	The 2007-09 budget bill phases in an individual income tax deduction for certain child and dependent care expenses.	Delays the phase-in schedule for the deduction by 2 years, which yields about \$16 million in FY' 11.	Same as JFC	Same	Same
<b>Delayed tax breaks for alternative energy and biodiesel fuel</b>	No provision	Maintains current law – with an alternative energy sales tax exemption that begins 7/1/2009 & a biodiesel fuel production tax credit that begins 1/1/2010.	No provision	No provision	No provision	Saves \$5.2 M GPR by delaying each of these new tax breaks by 2 years.
<b>Community Aids (and Children and Family Aids) – Payment Delay</b> (pp. 179 & 512)	FY' 10: (\$59.9 million GPR)	Delaying payments to counties for Community Aids and the Substance Abuse Block Grant yields a one-time savings of \$41 million GPR in FY' 10, and delaying payment of Children and Family Aids saves \$18.M.	Approved	Same as JFC	Same	Same
<b>Sales tax retailers discount</b> (p. 392)	No provision	No provision	Sets a \$1,000 limit on the amount of sales tax revenue that can essentially be kept by retailers for their admin. costs, generating \$8.1 million in 2009-11.	Same as JFC	Same	Advances the change to 8/1/09, which generates an added \$2.6 million

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<b>HEALTH CARE</b> (Note that all amounts in parentheses are cuts.)						
<b>Across-the-Board Cuts</b> (p.431 & 433)	Cuts \$19.3 million/yr GPR and \$31.3 million/yr from all funding sources	Cuts 1% from nearly all DHS appropriations, with the exception of a few where the cut isn't precisely 1%. (See p. 334 of the March LFB summary.)	Nearly all of the 1% cut was approved, but with the exceptions noted below DHS was generally spared the added 5% cut by the JFC for most agencies.	Same as JFC	Same	Same
<b>DHS Department – wide Modifications (Operations and Aids Funding)</b> (p. 434)	FY' 10: (\$10.5 million GPR) FY' 11: (\$11.5 million GPR)	Net reduction of 10 staff positions (20.8 GPR positions), and cuts funds by consolidating administration and operations, shifting payment schedules and decreasing aid payments -- Includes cuts to many public health programs and long-term care services.	Reduces the GPR cuts by \$507,600, to a total of about \$21.5 million.	Same as JFC	Same	Same
<b>Medical Assistance (MA) and BadgerCare Plus Base Funding</b> (p. 444)	FY' 10: \$77 million GPR FY'09: \$99 million GPR (prior to accounting for other changes)	This increase reflects the cost to continue the program, based on increased enrollment, changes in utilization of services, coverage of childless adults, and changes in federal cost sharing. The GPR funding is much less than DHS requested, which can be attributed in large part to the new hospital assessment.	Adds \$28 million GPR above amounts proposed by Governor, primarily because growing caseloads will cost \$105.8 million GPR more than the prior estimate, but most of that is offset by an increase in the federal funding (see below).	Same as JFC	Same	Same
<b>MA Efficiencies and Reductions</b> (p. 451)	FY' 10: (\$34.1 million GPR) FY'09: (\$66.6 million GPR)	The increases noted above will be offset by \$100.7 million GPR to reflect Medicaid "savings achieved through operational efficiencies and other reductions" (plus about \$39 M during the biennium from the 1% cut).	Approved, but increases the unspecified cuts that DHS is directed to make to \$150 million GPR (plus the \$39 million GPR from the 1% cut), and total all funds cuts of at least \$570 million.	Modified to require DHS to submit a plan to JFC by 8/1/09 on how it will make the cuts, JFC has one month to either approve the plan or develop an alternative.	Same as JFC	Similar to Assembly, but increases the cuts by an added \$7 million/yr GPR and \$15 million/yr FED.

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>BadgerCare Plus (BC+) Coverage of Childless Adults</b> (pp. 445 & 461)	Net biennial increase of \$63.4 million GPR, folded into the MA/BadgerCare Plus base reestimate.	Statewide implementation of the childless adult coverage is slated to begin July 1, 2009, using funding from the hospital assessment approved as part of the budget repair bill (2009 Act 2).	Approved. DHS will begin taking applications on June 15, 2009, with coverage starting after July 15.	Same as JFC	Same (Adds a narrow category of eligibility to buy BC+ Benchmark Plan coverage at full cost for individuals & their family members who lost private coverage because their employer went bankrupt.)	Same as Senate
<b>Federal Stimulus Funding for Medicaid and SeniorCare</b> (pp.9 & 448)	FY'09: (\$306 million GPR) FY'10: (\$568 million GPR) FY'11: (\$296 million GPR)	The budget assumes WI will receive more than \$1.1 billion in federal MA funds from the economic stimulus bill, and those funds will be used to save a comparable amount of state funds.	Increases the estimated funding from the higher federal match rate by \$100 million (part of which is in FY 2009).	Same as JFC	Same	Same
<b>SeniorCare Base Reestimate and Changes</b> (pp. 449 & 456)	Cuts about \$68 million GPR over the 2 years (with \$10 million replaced w. federal stimulus /FMAP funds)	The cuts primarily reflect reduced costs - from reduced enrollment, higher fed. cost sharing & more revenue from drug rebates. But there's also \$7 M GPR from unspecified cuts and from the 1% reduction, plus \$4.1 M GPR from eliminating the 5% premium for pharmacists.	Cuts an additional \$7.2 million (beyond the initial bill), because of a larger drop in anticipated enrollment and somewhat slower growth in drug prices costs.	Same as JFC	Same	Same
<b>Family Care Reestimate and Expansion</b> (pp. 471 & 473)	FY'10: (\$2.5 million All Funds) FY'11: \$26.6 million All Funds	Continues plans to expand Family Care statewide, but at a considerably slower pace. Cuts state GPR and fed. funding but increases program revenue substantially, resulting in a net increase during the biennium of about \$24 million (minus the 1% cut).	Approves most of the Governor's proposals, but shifts \$1.67 million from GPR \$s to segregated funds, and adds \$139,000 GPR for advocacy services and \$3 million to prevent waiting lists in Milwaukee County.	Same as JFC	Similar, but begins Family Care 6 months earlier in Langlade County, which saves about \$97,000 GPR.	Same as Senate

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<b>Children's Long-Term Support Program</b> (p. 474)	Adds \$100,000 GPR, \$800,000 PR, and \$2.3 million FED (over two years)	Increases funding for long-term support services to children w. physical, sensory and developmental disabilities, or severe emotional disturbances.	Increases estimated fed. funds available for the program by \$5.7 M in 2009-11, and fee revenue by about \$355,000; and provides \$225,000 GPR to restore funding for the respite care grant program.	Same as JFC	Same	Same
<b>Community Recovery Services</b> (p. 458)	FY' 10: \$7 million Fed. FY' 11: \$7.6 million Fed.	Establishes a new Medicaid benefit that would increase federal funding to counties to provide additional community-based mental health and substance abuse services to low-income individuals.	Approved, but deletes county maintenance of effort requirement.	Same as JFC	Same	Same
<b>County Payment for Youths and Seniors at Mental Health Institutes</b> (p.457)	FY' 10: (\$3.7 million GPR) FY' 11: (\$6 million GPR)	Requires counties to pay the nonfederal share of costs for residents under age 22 and over 65 at the mental health institutes, to encourage community treatment.	Approved	Same as JFC	Adds \$1.3 M per year to permit counties to benefit from the enhanced fed. MA match rate.	Same as Senate
<b>MA Transportation Manager</b> (p. 456)	FY' 10: (\$2.3 million GPR) FY' 11: (\$4.7 million GPR)	Reflects projected savings from contracting with a transportation manager to coordinate specialized medical vehicle and common carrier transportation for MA & BC+ recipients.	Approved, but reduced GPR funding by an additional \$2.3 million. Requires DHS to make a report to JFC before the change is implemented, and another analyzing the effects after implementation.	Same as JFC	Same	Same
<b>Family Planning Waiver for Men</b> (p. 460)	FY' 10: \$177,500 GPR FY' 11: (\$457,800 GPR)	Men would be made eligible for the Family Planning Waiver (contingent upon federal approval), which yields savings by reducing the number of MA-funded births.	Approved, but cuts \$482,000 GPR that would have been provided for DHS information system changes & income maintenance costs.	Same as JFC	Same	Same
<b>Independent Living Centers</b> (pp. 433 & 434)	Cut of about \$552,000 GPR each year	Cuts the \$983,000 GPR base funding for the centers to about \$431,000 (primarily from the operations/aids cuts on p. 6, above).	Approved	Same as JFC	Same	Same

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<b>Birth to 3 Program</b> (p. 459)	Decreases GPR by \$1.5 million over 2 yrs but increases total funds by about \$2.1 million	Directs DHS to seek a federal waiver seeking approval of federal MA funding for home and community based services, including special education for children in the birth-to-3 program	Approved	Same as JFC	Same	Same
<b>Southern Wisconsin Center Restructuring</b> (p. 496)	GPR increase of \$366,000, but there's a total cut over 2 years of \$8.9 million	There would be about 311 program rev. positions cut at the center in FY 11, reflecting the transitioning of 154 residents into community placements.	Restores \$6.3 million (mostly program revenue) and 191 positions, reflecting the relocation of 70 individuals rather than 154.	Same as JFC	Same	Same
<b>Nursing Home Bed Assessment and Rate Increases</b> (p. 469)	Saves about \$26.4 million GPR over 2 years while increasing total funding by nearly \$120 million.	Increases the nursing home bed assessment (from \$75 to \$170 per bed) and uses much of that revenue (& federal matching funds) for 2% increases each year in MA reimbursement rates for nursing homes, while also reducing state spending.	Approved, with a slight reduction (\$157,000) in the estimated revenue. Also exempts from the assessment the veterans homes at Union Grove & King, which requires a \$3.3 M increase in GPR spending to offset the reduced segregated revenue.	Same as JFC	Same. Also increases supplemental payments for municipally owned nursing homes by \$3 million GPR/yr.)	Similar to Senate, but the increase is \$2 million GPR per year.
<b>Milwaukee County Income Maintenance</b> (p. 479)	FY' 10: \$7 million GPR (& \$7 M Fed.) FY' 11: 0	The \$14 million in additional funding reflects estimates of one-time costs (in FY' 10) of the state takeover of the Milwaukee County Income Maintenance Program.	Approved. Adds request of Dept. of Justice to investigate whether county administrative fraud was committed.	Same as JFC	Same	Same
<b>County Intake System for Public Benefits</b> (pp. 480 & 484)	There is a total cut of \$15.8 million, including about \$4.6 million less for the counties.	Most of the cut simply reflects completion of the computer system redesign. County admin. allocations would be cut 1%, beginning in CY' 10, and the 5 initial Family Care counties will lose their \$4.1 million supplemental payment. However, counties will be allocated revenue from increased enrollee cost sharing.	Restores the \$4.6 million using federal ARRA funds. In light of the state takeover of income maintenance in Milwaukee, the increased federal funds are designated for the other counties and tribes.	Same as JFC	Same	Same

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<b>Tobacco Use Control Grants</b> (pp. 434 & 491)	Cuts the grants by \$900,000 per year	Reduces the annual appropriation for tobacco use control grants by about 6% to \$14.35 million/yr.	Increases the annual cuts to \$5.9 million per year and lapses an additional \$1.8 million of program revenue.	Same as JFC	Same	Cuts an added \$2.5 M /yr for a total of -\$8.9 M/yr
<b>FoodShare for Qualified Immigrants</b> (p. 482)	Cuts \$500,000 GPR per year.	Eliminates eligibility for FoodShare benefits for qualified immigrants.	Retains current law. Rejects the proposal and the funding cut.	Same as JFC	Same	Same
<b>CHILD WELFARE &amp; OTHER HUMAN SERVICES</b> (Note that all amounts in parentheses are cuts.)						
<b>Milwaukee Child Welfare Reestimate</b> (p.175)	FY 10: \$16.5M GPR FY 11: \$25 M GPR	Adjusts funds to fully fund out-of-home care and offset reduced fed. \$. Also uses PR funds from graduated licensing for \$2M in 1 <sup>st</sup> year	Reduce funding from Governor's \$41.5M GPR increase to a \$38.5MGPR increase.	Same as JFC	Same	Same
<b>Bureau of Milwaukee Child Welfare Improvements</b> ( p. 177)	FY 10: \$2.4 M and 18 positions FY 11: \$2.9 M and 18 positions	Expands Mobile Urgent Treatment Team, implements a career ladder and increases salaries for contracted case workers, provides money for additional nurses for children under three and additional case managers for the initial assessment unit.	Adopts career ladder and additional CPS staff from Gov's budget. Half funding for mobile urgent treatment team. Increases funding to DHS to reflect federal Medicaid match.	Same as JFC	Same	Same
<b>Program Enhancement Plan</b> (p. 196)	Increases GPR by about \$690,000/yr. but overall cut of about \$230,000/yr.	Fed. funding and program revenue funds expected to decrease because of reduced IV-E funds and targeted case management \$s, but GPR funds will partially offset the cuts.	Reduce funding by \$578,000 all funds over the biennium (from the base, -\$120,100 from the Governor's budget).	Same as JFC	Same	Same
<b>Community Aids</b> (pp. 179 & 512)	FY 10: (\$9.5 M PR-F) FY 11: (\$11.1M PR-F) & \$304,000 per yr. GPR	Reductions of 14% in CY10 and 16% in CY' 11, primarily from reductions in federal IV-E child welfare revenue. Increase of \$304,000 in FY11 to cover foster care rate increase from last budget.	Adds \$1 million/yr. GPR to eliminate the 1% cut and partially offset the reduced federal funds. Also adds \$3.26 M over 2 years from the federal ARRA funds.	Same as JFC	Same	Same
<b>Home Visiting</b> (p. 192)	Cut by 1% or \$10,000 each year	Makes a number of changes, including expanding home visiting to all high-need counties over several years and requiring a 25% local match for the program.	Deletes the 25% match requirement for grantees and restores the current law re. which counties/tribes can participate.	Same as JFC	Same	Same

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<b>Federal Economic Stimulus Funds for Foster Care &amp; Adoption Assistance</b> <i>(p. 180)</i>	FY 10: \$5.5 million FED FY 11: \$2.7 million FED	Reflects the increased federal match rate in the stimulus act for foster care and adoption assistance. These funds will be allocated to counties to partially offset reduced Children and Family Aids.	Add \$3.26M to Governor's budget for a total increase of \$11.5 FED to reflect an updated estimate of federal funds.	Same as JFC	Same	Same
<b>Foster Care Rate Increases</b> <i>(p. 191)</i>	FY 10: \$474,600 GPR, \$167,900 PR-F FY 11: \$1.4 M GPR, \$479,000 PR-F (Increase over -1%)	Foster care rates would increase 5% in Jan. 2010, and an additional 5% a year later. Also increases the one-time clothing allowance paid to foster families from \$200 to \$300.	2.5% increase in basic foster care rates for relatives and 5% for nonrelatives, both beginning in January 2011. Increase clothing allowance each year from 2005 – 2009.	Same as JFC	Same	Same
<b>State Foster Care and Adoption Assistance</b> <i>(p. 190)</i>	FY 10: (\$1.6 M GPR), \$89,500 PR-F FY 11: \$1.96 M PR-F, (\$458,200 GPR)	This funding adjustment is described as a reestimate to reflect caseload changes and increased federal cost sharing for the direct care of children outside Milwaukee County.	Total funding of \$96.5M in 2009-2010, and \$100.5M in 2010 – 2011.	Same as JFC	Same	Same
<b>Levels of Care and Graduated Licensing</b> <i>(p. 180)</i>	Net spending increase over the 2 years of \$1.75 million (all funds), but cuts GPR by \$11.6 million	Creates a new graduated licensing program with multiple levels of certification, each of which requires specific training. Removes treatment foster care as a category. Transfers the funding of the program from GPR to PR generated by licensing Kinship Care providers in BMCW in year two.	Modifies Gov's proposal by reducing estimated GPR savings, requiring DCF to provide funding to service providers to reduce their losses, and requiring DCF to report to JFC on an evaluation of graduated licensing by Feb., 2011.	Same as JFC	Same	Makes a number of changes in the initiative, but there's no fiscal change in 2009-11.
<b>Foster Parent Training</b> <i>(p. 195)</i>	GPR increases: FY 10: \$276,000 FY 11: \$483,000	Funding for statewide foster parent training system (necessary to implement the graduated licensing system above), which would become mandatory for foster parents in Jan. 2010.	Approves Governor's recommendation.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>CHILD CARE &amp; EARLY EDUCATION (Note that all amounts in parentheses are cuts.)</b>						
<b>Wisconsin Shares (Direct Child Care Services)</b> (.p211)	The \$355.4 million base funding level is raised by \$20.4 million for both years of the biennium to \$375.7 million in both FY' 10 and FY ' 11.	Cost-containment measures include: <ul style="list-style-type: none"> <li>• Continuing to freeze payment rates at 2006 levels</li> <li>• Increasing copays by 10%</li> <li>• Implementing an attendance-based reimbursement policy based on a 4-week average of actual hours of attendance plus 10 percent</li> <li>• Including child support income in the determination of eligibility and co-pays</li> <li>• Authority to establish waiting lists.</li> </ul>	Adds \$27 million over the biennium, increasing direct child care services budget levels to \$382 M in SFY 2009-10 and \$396.5 M in 2010-11. JFC rejected all the cost-saving measures except freezing rates. Approves cost-saving measure that would adjust child care authorizations with a pattern of under-use. Accepts LFB estimate that participation decline will reduce costs by \$8.0 M in FY' 10 and \$12.0 M in FY' 11	Same as JFC	Same, except it adds a 12 hour per day limit on the cared a child can receive in Wisconsin Shares.	Same as Senate
<b>Child Care Program Integrity</b> (p.219)	\$837,200 in FY' 10 \$949,600 in FY' 11	Funding would go for two purposes: \$500,000 annually to implement a children care attendance monitor system, using "swipe card" technology, and \$786,800 to fund 5.0 positions in a program integrity unit to investigate fraud and overpayments.	Reduces funding to DCF by \$887,600. \$500,000/yr would be placed in JFC's appropriation, pending approval of a plan to use those \$. Provides DCF more authority to refuse to pay a child care provider in certain circumstances, including past criminal records or rule violations, or to impose other sanctions when providers fail to comply with terms of the program. Requires DCF to suspend payments when employees of a licensed program are caring for their own children and less than 60% of children are not the employee's children or residing with the employee.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>State Child Care Administration</b> <i>(p. 225)</i>	\$778,600 annually	Increases funding for state administration of the WI Shares program. Coupled with the changes below, this would help establish a more robust system to identify and prevent fraud and overpayments.	Moves \$3 million in 2009-10 and \$6 M in 2010-11 from W-2 contracts to the direct child care services allocation. Authorizes DCF to contract with Milwaukee County to determine eligibility, copays, authorizations, & redetermine eligibility. Authorizes DCF to establish its own child care provider services unit in Milwaukee County to certify providers, provide integrity services, do market rate surveys, and help eligible families find child care. Specifies that supervisory personnel be state employees, and specifies procedures to be followed within the unit and for the transition.	Same as JFC	Same	Same
<b>Child Care for Quality Kids (Quality and Availability)</b> <i>(p.224)</i>	\$184,700 per year	Eliminates the requirement that DCF spend no more than the minimum amount under federal law to improve the quality and availability of child care. Funding would stay the same annually at \$3,437,000 for child care scholarships and bonuses, and at \$1,255,000 for child care resource and referral services. Funding for licensing increases by \$184,700 annually.	Funds for quality & availability would increase by \$1.25 million annually to \$11.37 M, based partly on re-estimating the amount needed to meet the federal requirement of a minimum of 4% of Child Care & Devel. Block Grant funds to be spent on quality. Child care resource and referral funding increased by \$73,600 annually to \$1.3 M. Rejects proposal to eliminate the requirement to spend no more than the fed. minimum.	Same, but adds \$257,000 GPR for a child care pilot project in Racine County that supplements salaries of child care staff with at least an associate degree and evaluates the effects on staff retention and child care quality.	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Child Care Quality Rating System</b> (p.223)	New program: \$1 million in FY' 10 and \$1.7 million in FY' 11	The increases appear to add \$2.7 M over the biennium for a child care quality rating and improvement system. Licensed child care providers receiving WI Shares subsidy payments are required to be rated under the new system. Other providers can volunteer to be rated. Ratings will be made available on the department's website.	Rejects the \$2.7 million in funding for a child care rating system. Directs DCF to return to the committee with a specific plan for a quality rating system and specified what should be in the plan.	Same as JFC	Same	Same
<b>Child Care Licensing Fees</b> (p. 225)	A change in child care licensing fees would increase program revenue by \$490,000/yr.	Per child licensing fees would increase from \$10.33 to \$16.94 to help licensing keep up with caseloads and improve oversight of child care programs.	Approves Governor's recommendation.	Same as JFC	Same	Same
<b>Head Start</b> (p. 700)	1% GPR cuts: FY '10: (\$72,000) FY '11: (\$72,000)	State supplemental funds are reduced 1%. The state budget doesn't reflect increased federal funds for Head Start in the stimulus bill (because those funds don't flow through DPI).	Reduces funding by an additional 2.5%, resulting in a 3.5% cut to the base—a reduction of \$252,400.	Same as JFC	Same	Same
<b>Start-up Grants for 4-year-old Kindergarten (4-K)</b> (p. 699)	Provides these increases over the \$3 million base: FY' 10: \$1 million FY' 11: \$1 million	Provide start-up grants of up to \$3,000 per student in the 1st year and \$1,500 in the 2nd yr. that a district offers a 4-K program. Preference in grants will be to districts engaged in collaborative models. If demand for grants exceeds funding, grant amounts are pro-rated.	Reduces funding by \$1 million in 2009-10 to \$3 million, and eliminates funding in 2010-11.	Adds \$500,000 in FY' 10 for a grant to Madison to establish a 4K program	Adds \$3 million GPR in FY' 11 to restore the base funding level.	Adds \$1.5 million GPR in FY' 11, restoring half the base funding.
<b>TANF &amp; W-2 (Note that all amounts in parentheses are cuts.)</b>						
<b>Kinship Care</b> (p. 226)	FY' 10: \$550,100 FY' 11: \$561,200	These increases reflect estimates of what is needed to fully fund kinship care benefits (of \$215 per month) and assessments.	Increased funding of \$542,600 in FY' 10 and \$531,500 in FY' 11.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Caretaker Supplement</b> (p. 227)	FY' 10: (\$194,900) FY' 11: (\$161,500)	Reduced funding for the program over the coming biennium reflects caseload estimates.	Approved	Same as JFC	Same	Same
<b>W-2 Contracts</b> (pp. 200-211)	Benefits: FY' 10: \$890,800 FY' 11: \$2.56 million  No change to base level of funding for Administration, nor for Services	This includes funding for the following: creation of a cash benefit for women without children in an at-risk pregnancy, extension from 12 to 26 weeks of the benefit for caretakers of newborn infants (but only for those who were in W-2 for three months prior to birth of the child), and the continued operation of the Real Work, Real Pay transitional jobs pilot project.	W-2 benefits funding is increased by \$5,278,000 FED (TANF) in FY' 10 and by \$6,898,900 FED in FY' 11. This increase is required because current caseload numbers and trends led the JFC to accept higher caseload projections than those in the Governor's budget – and that are based on. W-2 services funding is increased by \$3 million/yr. FED. W-2 administration funding is decreased by \$2,454,100 FED annually. JFC also directs the DCF to capture federal stimulus funds to pay for 80% of the increased costs.	Same as JFC	Same	Same
<b>W-2 Emergency Assistance</b> (pp. 200-211)	FY' 10: \$1.0 million FY' 11: \$0	An increase of \$1 million in the first year of the biennium over the current base year funding of \$6 million. Returns to base year level in FY' 11.	An increase of \$500,000 is approved for FY' 10, and a return to base level funding of \$6 million annually in FY' 11.	Same as JFC	Same	Same
<b>W-2 Benefits for Parents of Infants</b> (pp. 200-211)	Costs are included in the W-2 appropriation above.	Allows a mother receiving the caretaker of a newborn benefit to stay home until the infant is 6 months old, instead of the current 12 weeks (only in cases where the mother was participating in W-2 for the three months immediately preceding the child's birth) .	Not included.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>W-2 Benefits for Pregnant Women</b> (pp. 200-211)	Costs are included in the W-2 appropriation above.	Provides a monthly cash benefit to unmarried pregnant women, w. no other children, who are in the third trimester of pregnancy & are not able to work because of a medically verified, at risk pregnancy.	Included, and paid for via the benefit line described above.	Same as JFC	Same	Same
<b>W-2 Transitional Jobs Pilot Program</b>	Costs are included in the W-2 appropriation above.	Continues the transitional jobs pilot program taking place in three areas of the state, including one of the Milwaukee W-2 regions. This provides real work experience for participants, opportunity for continued work with employer, and eligibility for the fed. & state EITC.	Included in benefits line described above.	Same as JFC	Requires DCF to: a) offer a transitional jobs demonstration project for 2,500 people (using fed. funds), beginning 1/1/10, & b) in 2011 start a new subsidized private sector employment program.	Same as Senate
<b>W-2 Policy Changes: Time Limits, Learnfare, etc.</b> (pp. 206-209)	No change	Makes a few, modest but worthwhile changes, such as eliminating Learnfare and 24-month time limits for W-2 placements.	Approved (with minor change prohibiting DCF from using the emergency rule process to make changes relating to time limits for refusing to participate.	Same	Deletes provision ending Learnfare, and also a change in counting the 60-month limit.	Same as Senate
<b>Child Support Enforcement</b> (pp. 231-238)	Net increase of \$9.5 million per year (-\$5.5 million GPR and +\$15M FED)	The federal stimulus bill restores federal match on child support incentive grants, and those increased federal funds would be used to make counties whole (after the cuts a few years ago) and to back out a GPR increase.	Increases spending authority by \$5.4 M in FY' 10 and \$3.8 M in FY' 11 for child support enforcement – using about \$7.3 M in carryover funds & reestimates of fed. matching funds & incentive payments.	Same as JFC	Same	Same
<b>Child Support Pass-Through</b> (pp. 231-238)	No funding change proposed	Would increase the child support pass through for individuals receiving W-2 or Caretaker Supplement (CTS) benefits from 41% to 75% of support collected.	Approved, with change delaying the effective date to Oct. 1, 2010.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>K-12 EDUCATION</b> (Note that all amounts in parentheses are cuts.) Page references are to the Feb. 2009 DPI summary.						
<b>Across-the-Board Cuts</b> (pp. 688, 700 & 701)	The 1% cuts would save only about \$2.1 million GPR over 2 yrs	The one percent cut was applied to nearly all the appropriations, but in a few cases, such as equalization and special education, the 1% cut was offset by a funding increase.	The JFC makes much deeper cuts to school aids, cutting \$340.7 million more in school aids, compared to the Governor's bill.	Same as JFC	Same	Same
<b>General School Aids</b> (pp. 688 & 692)	FY'10: no change FY'11: \$21.9 million increase (all funds)	The Governor recommends just enough in the first year (+\$48 M) to offset the 1% cut, and enough in the second year for a net \$21.9 million increase. (See also the next item regarding the shift to fed. funds.)	Eliminates the \$21.9 million increase and cuts \$294 million from the base funding level, which is a 3.1% cut.	Same as JFC	Same	Changes the distribution of cuts, so no district loses more than 10%.
<b>Federal Stimulus Funding for Equalization Aid</b> (pp. 692 & 693)	The use of fed. stimulus funds yields these GPR savings: FY'09: (\$291 M) FY'10: (\$277 M) FY'11: (\$199 M)	The state expects to get more than \$783 million for equalization aid from the State Fiscal Stabilization funds authorized by the federal stimulus bill, and those dollars will be spread over 3 state fiscal years. The same amount of state GPR funding is being cut in FY'09 and FY'10, but there's a net \$21.9 million increase in FY'11.	Use of the federal funding is the same as the Governor proposed, but – as noted above – total funding for equalization aid is reduced by \$294 million compared to the base level, or 3.1%.	Similar to JFC, but changes the timing of the use of the federal and GPR funding, so none of the federal funding would be used in FY'11.	Same as Assembly	Same
<b>Qualified Economic Offer (QEO), and Collective Bargaining for School District Employees</b> (pp. 335-338 & 703)	No funding change	Repeals the QEO law, which allows schools to avoid binding arbitration if they meet certain requirements. Would also eliminate revenue limits & local economic conditions as factors to be considered in arbitration procedures for teachers. Permits contracts of up to 4 years for school district employees.	Approves repeal, but delays the change until 7/1/2010. Also prohibits until July 1, 2010, interest arbitration on unresolved economic issues unless both parties consent.	Same as JFC	Removes the delay in the effective date for repeal of the QEO, and clarifies the provision relating to 4-year contracts.	Same as Senate
<b>Pupil Transportation Aid</b> (p.701, items 4 & 5)	There's a net decrease of about \$280,000/yr in 3 transportation appropriations.	In addition to the 1% cut, about \$55 million GPR is saved by funding that amount of school transportation costs with revenue from the Transportation Fund.	Rejects the proposed transfer from the Transportation Fund, & shifts the funding source back to GPR. Cuts an added \$682,300/yr. from the across-the-board cuts.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Special Education</b> (p. 691)	No net change in state GPR funding, but an increase of about \$209 million in IDEA Part B funds.	The Governor recommends an "increase" in GPR funding to fully offset the 1% cuts for special education and high cost special education. However, there's a very large increase in IDEA funding from the federal stimulus bill.	Same as the Governor's bill. Spares special education from across-the-board cuts.	Same as JFC	Same	Same
<b>SAGE</b> (p.699)	FY' 10: \$3.7 million GPR FY' 11: \$5.4 M GPR	Approves the amounts requested by DPI to fully fund the program, minus \$1.1 million per year from the 1% cut.	Deletes the proposed increase, and cuts an additional \$2.8 million more (2.5%) from the base level.	Same as JFC	Same	Same
<b>High Poverty Aid</b> (p.694)	Increased \$3 million GPR per year	Increases aid to \$15 million/ yr for districts with at least 50% of students eligible for free or reduced-price lunch.	Increases the aid by \$3.7 million annually (above the proposed \$15 million) to allow all 47 eligible districts to get aid (vs. 24 now).	Same as JFC	Same	Same
<b>Sparsity Aid</b> (p.691)	FY' 10: (\$36,000 GPR) FY' 11: (\$36,000 GPR)	Cuts sparsity aid for rural districts by 1%, or \$36,000/yr.	Cuts 127,500 as part of the 2.5% across-the-board cuts	Same as JFC	Adds \$11.4 million GPR in FY' 11 to restore the 2.5% cut & avoid prorating the aid for qualifying rural districts.	Same as Senate
<b>Adjustments to School Revenue Caps</b> (pp. 695-698, items 7-15)	No state funding change	Retains current rev. caps for most districts (about \$275/pupil), but raises the low revenue ceiling by \$400/yr. Phases in exemptions from the rev. caps for: a) certain costs of improving school safety and security, b) payroll costs for school nurses, & c) above-average pupil transportation costs.	Cuts the revenue limits to \$200/pupil in 2009-10 & 2010-11, before increasing them to \$275 the next year. Deletes change in low rev. ceiling. Allows increase for energy efficiency spending. Delays implementation of the other changes until 2011-12.	Very similar to JFC, but restores a hold harmless provision in current law that keeps a district's revenue limit from being less than the previous year's base.	Similar to Assembly, but raises the low revenue ceiling in FY' 12 (from \$9,000 to \$9,800)	Same as Senate

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Start-up Grants for 4-year-old Kindergarten (4-K)</b> (p. 699)	Provides increases of \$1 million/yr. over the \$3 million base level.	Provide start-up grants of up to \$3,000 per student in the 1st year and \$1,500 in the 2nd yr. that a district offers a 4-K program. Grant preference will be to districts engaged in collaborative models.	Reduces funding by \$1 million in 2009-10 to \$3 million, and eliminates all the funding for grants in 2010-11 (including base level funding).	Adds \$500,000 in FY' 10 for a grant to Madison to establish a 4K program.	Restores the \$3 million base funding level in FY' 11.	Adds \$1.5 million GPR in FY' 11, restoring half the base funding.
<b>Public Library System Aid</b> (pp. 719 & 721)	FY' 10: \$243,600 All Funds FY' 10: \$759,500 All Funds	Increases aid by 1.5% the first year and 3% the 2 <sup>nd</sup> year. Appears to maintain the current 8.2% level of state support. Removes all GPR funding and replaces it with \$s from the Universal Service Fund.	Similar to the Governor's bill, but includes library system aid in the 5.1% agency cuts (\$861,800/yr.)	Same as JFC	Same	Same
<b>Milwaukee Parent Choice Program Enrollment &amp; Funding</b> (p. 704 & 705)	FY' 10: \$6.6 million FY' 11: \$13.2 million	Increases funding for this sum sufficient appropriation because of increased # of pupils participating. The increase is partially offset by an \$8.9 million reduction in MPS aid.	Reduces funding by almost \$6 million GPR in 2010-11 by tying the program's increase to the overall change in state and federal funding for schools. Also cuts \$7.4 million by reducing per pupil payments; and adds \$13.2 million GPR reflecting a reduction in the MPS share of the program's cost.	Decreases the current enrollment limit by 1,000 students (to 21,500) and cuts GPR funding by \$12.9 million.	Same as JFC	Same as JFC
<b>Milwaukee/Racine Charter School Program</b> (p. 715)	FY' 10: (\$577,500 GPR) FY' 11: \$7.2 million GPR	Adjusts the funding for this sum sufficient appropriation, based on estimate of 6,000 pupils in FY' 10 and 7,000 pupils in FY' 11. (The increase would be offset by reducing general school aids for all districts.)	Approved, but without an increase in the per pupil rate.	Same as JFC	Same	Similar. Beginning in FY' 12, these schools would get increases based on the revenue caps.
<b>Pupil Assessment</b> (pp. 719 & 720)	FY' 10: \$2.3 million FY' 11: \$2.3 million	Increases funding by \$1.3 M per yr. for the WI Knowledge and Concepts Exam (WKCE) and by \$1 million/yr to partially fund the new version of the WI Alternate Assessment for Students with Disabilities.	Cuts about \$160,000/yr. as part of 5.1% agency cuts, but puts it in the committee's appropriation, where it can be allocated later with JFC approval.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>DPI Operations Budget</b> (p. 719)	Cut by \$1.2 million GPR each year	Cuts 10% from the department's operations budget. After factoring in standard budget adjustments, the net cut is 8.6%.	Restores half the cut, but then subjects this appropriation and others to an additional 5.1% cut.	Same as JFC	Same	Same
<b><i>CORRECTIONS ISSUES and JUVENILE JUSTICE</i></b>						
<b>DOC Funding Overall</b> (p. 276)	FY' 10: \$45 million GPR FY' 11: \$55 million GPR	Would increase GPR spending for corrections to about \$1.15 billion GPR each year. There is a proposed increase of about 100 FTE in FY' 10, and then another 88 FTE in FY' 11.	Reduces overall GPR funding by 2.1%, (\$48.2M) from the Governor's proposal, representing a \$51.7M GPR reduction over the base. 3% increase in entire DOC budget over the base when including FED, SEG & PR \$. Reduces overtime funding by \$5.13M, & provides \$5.7M GPR for 65 new correctional officers.	Same as JFC	Same	Same
<b>1% Cut, and efficiency measures</b> (pp. 277 & 279)	Cuts spending by \$25.3 GPR million each year	GPR spending is reduced by \$10.3 million each year from the 1% cut, and by \$15 M/yr from unspecified efficiency measures.	Restored the 1% for Youth Aids using FED dollars, specified GPR reductions for YA are for this biennium only and GPR base funding will be restored for the next biennium.	Same as JFC	Same	Same
<b>Standard Budget Adjustments, and Debt Service</b> (pp. 276 & 280)	FY' 10: \$30.8 million GPR FY' 11: \$31.4 million GPR; plus \$36 million GPR over 2 years for debt service	All Funds spending would increase \$69 million during the biennium because of various "standard adjustments" (particularly overtime) and an additional \$36.4 million for the increase in debt service costs.	Debt services same a Governor's.	Same as JFC	Same	Same
<b>Youth Aids</b> (pp. 278, 279 & 314))	(\$5.9 million GPR cut each year)	The 1% across-the-board cut amounts to \$983,000 GPR/yr., but the Gov. would cut an additional \$4.9 million GPR/yr, for a total cut of 6%.	Restores Youth Aids to base level by using \$5.9M Fed stimulus money. Specifies base level is \$100.8 million.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Juvenile Corrections Daily Rates</b> <i>(p. 311)</i>	FY'09 rate: \$268 FY'10 rate: \$270 FY'11 rate: \$275	The rate increases are far lower in this budget, but DOC has the authority to assess counties if juvenile corrections populations fall short of the estimates on which the rates were based.	Same as Governor's proposal.	Same as JFC	Same	Same
<b>Mendota Juvenile Treatment Center Reestimate</b> <i>(p. 228)</i>	FY'10: \$165,000 PR FY'11: \$188,800 PR	This is a reestimate of the cost of service for juvenile males at Mendota Mental Health, prior to accounting for the 1% cut.	Same as Governor's proposal.	Same as JFC	Same	Same
<b>Serious Juvenile Offender Program</b> <i>(pp.278 &amp; 312)</i>	FY'10: \$1.2 million GPR FY'11: \$1.1 M GPR	The increase reflects reestimates of juvenile offender population (which is declining) and costs, and factors in reductions of \$168,000/yr from the 1% across-the-board cuts.	Modified Governor's recommendation by \$588,600 GPR on 09-10 and \$648,800 in 10-11 to reflect latest population reestimate.	Same as JFC	Same	Also creates a \$75,000/yr appropriation from tribal gaming rev. for placements of certain Indian juveniles
<b>Alternate Care Reestimate</b> <i>(p. 315)</i>	FY'10: (\$256,500 PR) FY'11: \$7,000 PR	These funding changes reflect projected changes in juvenile correctional populations and community placements.	Increases daily rates for RCCs by \$4 per day and treatment foster homes by \$2 per day.	Same as JFC	Same	Same
<b>Mental Health Service Improvements for Women Inmates</b> <i>(p. 301 – items 9 &amp; 10)</i>	FY'10: \$1.4 million GPR FY'11: \$2.8 million GPR	Increased funding and positions (25.75 in FY' 10 and 55.90 in FY' 11) to support enhanced mental health services for the female inmates at the Taycheedah Correctional Institution and security at the new female unit at the WI Resource Center.	Increases funding and positions at Taycheedah: 25.5 positions for enhanced mental health services and 10.5 positions for distribution of medication in '10, and 40.5 mental health & another 10.5 medication positions in '11.	Same as JFC	Same	Same
<b>Health Care and Treatment Services</b> <i>(pp. 299-301 &amp; 219, items #6-10)</i>	Over the 2 years, adds about \$6 million GPR	Adds funding and 75 positions over the biennium for a number of initiatives to improve health services and substance abuse treatment in correctional facilities.	Deletes positions for new drug abuse treatment center at Winnebago; adds 10 more positions than Governor proposed at Taycheedah.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Sex Offender Management</b> (p. 304)	FY' 10: \$2.2 million GPR FY' 11: \$6.2 million GPR	Increased funding and positions (44.5 in FY' 10 and 92 in FY' 11) to handle increased sex offender caseload stemming from recently enacted sex offender monitoring program. To hold down the cost increase, would allow DOC to move offenders from active to passive tracking after 12 months.	Decreased funding in the bill as follows: -\$1.4 M GPR in 09-10 and -\$3.6M GPR and 56.75 positions over the biennium due to lowered population estimates. Net increase of 35.25 positions and \$3.4M GPR over the base.	Same as JFC	Same	Deletes the passive tracking option and adds \$106,800 GPR.
<b>Indigent Civil Legal Services</b> (p. 60)	FY' 11: \$250,000 All Funds	Provides an increase in FY' 11 for indigent civil legal services. Raising the surcharge for certain court actions, from \$12 to \$18, would be used for the base funding level & the increase.	Increase of \$2.6M all funds over the biennium, mostly PR from additional \$2 increase to the justice information system surcharge.	Same as JFC	Same	Same
<b>TAX CUTS</b> (Note that the amounts below in parentheses are revenue reductions.)						
<b>Jobs Tax Credit</b> (p. 375)	No change in 2009-11. (Expected to cost \$4.5 million in FY' 13 & \$10M/yr. thereafter).	Effective Jan. 1, 2012, provides up to \$10 million/yr in tax credits for smaller businesses for training costs and a portion of wages for new high-paying jobs.	Approved (still to begin in the next biennium).	Allows credits (up to \$14.5 M/yr) to be claimed for 2010 and 2011, but the credits wouldn't be payable until 2011-13.	Same	Similar to Assembly. But also changes the cap on credits to \$5 million per year.
<b>Biotech Sales Tax Exemption</b> (p. 390)	No change in this biennium. (\$5 million tax reduction in FY12 & \$10M in FY 13)	Effective Jan. 1, 2012, provides biotechnology companies a sales tax exemption for machinery and other personal tangible property used in manufacturing or research.	Approved with a modification of the definition. The estimated revenue loss is increased to \$13 million per year, beginning Jan. 1, 2012.	Same as JFC	Makes minor changes with a negligible fiscal effect in the next biennium.	Similar to Senate version
<b>Angel Investment Tax Credits</b> (p. 264)	There is no cost in 2009-11	Increases the angel investor & early stage seed tax credits by \$12.5 M each, effective 1/1/2011, and makes changes to make the credits more attractive for people considering venture capital investments. .	Approved	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Earned Income Tax Credit</b> (p. 358)	FY' 10: \$22.6 million GPR FY' 11: \$24.3 million GPR	The cost to continue the EITC is expected to increase by \$46.9 million GPR in 2009-11: \$11 M because of an increase in eligible families, and \$35.9 M because of changes in the federal credit (which the state EITC is based on).	Approved, but the projected cost was increased by \$8.6 million GPR over the biennium (above the amount in the Governor's bill).	Same as JFC	Same, except that it adds \$200,000 for the cost of creating an advance payment option for the EITC.	Same as Senate
<b>Internal Revenue Code Update</b> (p. 364)	Reduces GPR taxes by \$40.6 million in FY' 10 & \$5.5 million in FY' 11	Updating references to the federal Internal Rev. Code are expected to reduce WI taxes by \$46 million over 2 years, primarily from following the fed. precedent to waive in 2009 required minimum distributions from tax-deferred retirement savings accounts.	Reduces the cost by \$21.9 million during the biennium, by removing all the provisions except the waiver of the minimum distribution requirements.	Same as JFC	Same	Same
<b>PROPERTY TAX RELIEF</b>						
<b>Shared Revenue</b> (pp. 730, 766, & 767)	FY' 10: 0 FY' 11: (\$8.5 million) All Funds	Reduction in county and municipal aid in the second year of the biennium of one percent. In FY' 11 GPR funding would be cut by \$58.5 million, with \$50 million backfilled – half from the Wireless 911 fund and half from federal stimulus funds.	Reduces funding by \$21.4 million GPR (2.5%) for 2010 payments, beyond the Governor's budget reduction, for a \$29.9 million total cut. Shifts \$102.6 million over 2 years from GPR to a new communications service fee (similar to the former 911 fee).	Similar to JFC, but the new communication fee is changed to segregated funding so it's earmarked for Shared Revenue, and the definition of communications services is narrowed.	Similar to JFC, but makes a number of modifications. Sunsets the new fee on June 30, 2011 and replaces it with a surcharge to fund 911 system grants.	Similar to Senate, but advances the effective date of the fee, which generates an added \$5 million SEG in FY' 10.
<b>Levy Limit Adjustments</b> (p. 783)	Undetermined.	Extends municipal and county levy limits by 2 years and increases them – allowing localities to increase property tax levies by the greater of 3% or the increase in values due to new construction. Also allows local governments to carry forward unused levy capacity.	Approves the 3% cap, but exempts emergency spending. Also, allows 2009 base to be adjusted upward to recapture unused levy authority from 2007 and 2008.	Same as JFC	Same	Same

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Homestead Tax Credit – Current Law Reestimate</b> (p. 774)	FY' 10: \$14 million GPR FY' 11: \$15.1 million GPR	No change (but see below). This increase simply reflects the cost to continue the program, which is expected to rise because of increased property taxes and reduced household income.	Adopts the modification that would increase funding for the credit by \$1,277,000 GPR in 2009-10 & decrease funding by \$968,900 GPR in 2010-11 to reflect estimated changes in income, property taxes, and program participation under the current law credit provisions.	Same as JFC	Same	Same
<b>Homestead Tax Credit Indexing and Formula Change</b> (p. 774)	No effect in 2009-11 (Expected to reduce tax revenue \$1.1 million in FY' 12)	Effective in CY 2011, would begin making adjustments for inflation in the upper income limit (set at \$24,500 since 2001), but wouldn't index the maximum credit. This reduces the erosion of the credit a little for most recipients, but provides no relief to those with incomes less than \$8,000.	Approves Gov.'s proposal to index the income limit and not the maximum credit. Adds measure costing \$1 million in 2010-11 by raising the small deduction used in calculating income (for Homestead purposes) for claimants with dependents.	Indexes the full formula, starting in 2010 (but there's no cost in the 2009-11 biennium).	Same as the JFC (unlike the Assembly it doesn't index the full formula).	Same as Assembly
<b>School Levy Tax Credit and First Dollar Credit</b> (pp. 698 & 772)	\$150 million GPR per year -- for the increase that was enacted in the 2007-09 budget but starts this year.	Maintains these credits at the level reflected in the 2009 property tax bills, but doing so costs an additional \$150 million/yr. because the increase enacted last session doesn't get paid until early in 2009-10 (which explains \$300 million of the structural deficit for 2009-11).	Adds \$55 million GPR to the funding in the bill by increasing the First Dollar Credit \$55 million/yr. for the 2009(10) & 2010(11) property tax years. (Only the first of those two years is payable by the state in the 2009-11 biennium.)	Same as JFC	Adds an additional \$15 million GPR to boost the First Dollar Credit in 2010-11 to \$145 million, and raises it to \$150 million in 2011-12 and thereafter.	Same as Senate
<b>MISCELLANEOUS</b>						
<b>Statutory Minimum Reserve</b> (p. 138)	\$65 million GPR increase [plus \$139 million to raise the estimated balance above the minimum]	Increases the required balance from \$65 million to \$130 million in FY' 10, and delays from FY' 12 to FY' 14 the requirement that the balance increase to 2% of GPR appropriations.	Approved the statutory reserve increase (but uses almost all of the additional balance, above the \$130 million reserve, in the Governor's bill).	Same as JFC	Same	Decreases the reserve back to \$65 M, with a 2% standard taking effect in FY' 14.

Budget Item	Governor's budget		Joint Finance Committee	Assembly	Senate	Conference Committee
	Change to '09 Base	Description				
<b>Property Tax Exemption for Certain Types of Housing</b> <i>(p. 786)</i>	No provision	No provision	Creates property tax exemptions for low-income housing, certain WHEDA housing projects, and certain retirement homes.	Removes the JFC provisions. Adds a property tax exemption for student housing.	Amends the JFC version to narrow the exemption for retirement homes	Includes the provisions, with many modifications
<b>Transportation Aid for Elderly and People w. Disabilities</b> <i>(p. 817)</i>	FY' 10: \$285,900 SEG FY' 11: \$713,300 SEG	Increase funding for the provision of transportation services to the elderly and people with disabilities by 2.2% in FY' 10 and 3.2% in FY' 11.	Approved	Same as JFC	Same	Same
<b>Higher Education Aids Board – Tech. College Student Financial Aid</b> <i>(p. 519)</i>	FY' 10: \$175,500 GPR FY' 11: \$533,500 GPR	Increases funding for Wisconsin Higher Education Grants for Technical College students (WHEG-Tech) by 1% the first year and 2% the second yr.	Increased the financial aid funding increase to 3.5 percent annually (for a total of \$1.16 million in new aid over the biennium).	Same as JFC	Same	Same
<b>Birth Certificate Fee Increase</b> <i>(p. 487)</i>	Increases program revenue funds and spending by \$306,000 per year.	Increases fees for first copy or additional copy of a birth certificate by \$2, and repeals provision from previous budget that would have sunsetted the last increase in these fees on July 1, 2010.	Deletes the provision	Same as JFC	Same	Same