

APPENDIX
ANNUAL FISCAL REPORT
(Budgetary Basis)

STATE OF WISCONSIN
2016

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Appendix
Annual Fiscal Report
(Budgetary Basis)
2016

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- 1-D State and Federal Local Assistance Payments
- 1-E State and Federal Aids to Individuals and Organizations

Part 2 Operations by Function, Agency and Program, Fiscal Year 2016

Summary of Operations by Function and Fund Source
Wisconsin Annual Fiscal Report (Budgetary Basis) Appendix

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**STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION**

	FY 2015-2016	FY 2014-2015
OPENING BALANCE (Cash)	\$42,685,686	\$37,191,298
Adjustment to WiSMART Balance		
ADJUSTED OPENING BALANCE (Cash)	42,685,686	37,191,298
REVENUES		
User Fees (Licenses, Registrations, Recreational Fees).....	\$112,852,020	\$104,820,956
Forestry Mill Tax.....	83,306,027	81,350,401
Severance Tax.....	10,562,157	9,263,069
Motor Fuel Tax Formula.....	23,681,097	23,574,182
Other Receipts (Sales, Services).....	36,005,619	28,236,481
Federal Aids.....	44,739,079	45,687,437
Total Revenues.....	<u>\$311,145,999</u>	<u>\$292,932,526</u>
EXPENDITURES		
Land and Forestry		
State Funds.....	\$95,400,907	\$89,769,542
Federal Funds.....	16,052,436	17,111,226
Air/Waste Management		
State Funds.....	\$0	\$0
Enforcement/Science		
State Funds.....	\$23,713,733	\$22,986,382
Federal Funds.....	10,316,110	11,246,443
Water Management		
State Funds.....	\$22,672,380	\$22,638,169
Federal Funds.....	4,994,084	5,180,222
Conservation Aids		
State Funds.....	\$32,438,834	\$32,205,061
Federal Funds.....	6,309,234	4,867,250
Environmental Aids		
State Funds.....	\$5,836,997	\$6,287,498
Development/Debt Service		
State Funds.....	\$22,217,896	\$21,958,417
Federal Funds.....	6,686,282	3,413,936
Administrative Services		
State Funds.....	\$2,285,217	\$2,577,149
Federal Funds.....	437,401	621,125
CAES Management		
State Funds.....	\$26,490,602	\$24,934,968
Federal Funds.....	6,196,323	6,931,415
Other Activities		
State Funds.....	\$13,594,702	\$14,709,335
Total Expenditures.....	<u>\$295,643,138</u>	<u>\$287,438,138</u>
TRANSFERS +/-	\$0	\$0
FUND BALANCE (Cash)	<u>\$58,188,547</u>	<u>\$42,685,686</u>

TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	<u>As of June 30, 2016</u>		<u>As of June 30, 2015</u>	
	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>
<u>Opening Balance (Note A)</u>	\$ 203,765,831	\$ (969,796,574)	\$ 101,486,699	\$ (1,051,013,934)
<u>Revenues</u>				
Motor Fuel Taxes	\$ 1,037,724,185		\$ 1,013,433,591	
Vehicle Registration (Note B)	465,006,548		445,323,847	
Drivers License Fees	39,677,726		38,599,588	
Motor Carrier Fees	2,320,755		2,469,730	
Other Motor Vehicle Fees	25,670,981		23,493,352	
Overweight/Oversize Permits	6,452,101		6,265,172	
Investment Earnings	1,326,242		376,011	
Aeronautical Taxes and Fees	6,791,798		9,841,366	
Railroad Property Taxes	38,497,517		35,686,055	
Dealers' Licenses	616,946		652,541	
Transfers - In (Note C)	70,913,912		193,665,521	
Miscellaneous	11,336,060	\$ 4,563,959	11,667,830	\$ 5,037,172
Service Center Operations		23,664,139		20,252,059
State and Local Highway Facilities - Federal		686,576,065		752,130,220
State and Local Highway Facilities - Local		69,186,149		63,721,277
Major Highway Development - Revenue Bonds		173,953,689		212,005,358
Highway Administration and Planning - Federal		2,532,159		2,664,572
Aeronautics - Federal		53,975,498		57,332,935
Aeronautics - Local		9,693,258		39,562,374
Railroad Assistance - Federal		2,672,832		2,971,921
Railroad Assistance - Local		9,425,130		8,335,684
Railroad Passenger Service - Federal		12,117,808		600,682
Railroad Passenger Service - Local		61,283		140,440
Transit Assistance - Federal		18,264,933		18,955,882
Transit Assistance - Local		398,816		834,327
Congestion Mitigation Air Quality - Federal		5,111,207		4,492,299
Congestion Mitigation Air Quality - Local		1,452,632		487,258
Safe Routes to School - Federal		0		1,222,274
Safe Routes to School - Local		0		210,942
Transportation Enhancement Activities - Federal		0		6,764,231
Transportation Enhancement Activities - Local		0		3,615,816
Bicycle and Pedestrian Facilities - Federal		0		209,365
Bicycle and Pedestrian Facilities - Local		0		279,278
Transportation Facilities Economic Assistance and Development - Local		838,037		22,330
Transportation Alternatives Program - Federal		19,282,619		1,713,492
Transportation Alternatives Program - Local		4,112,679		2,032,277
General Administration and Planning - Federal		26,070,334		24,605,395
General Administration and Planning - Local		1,260,318		1,309,262
Administrative Facilities - Revenue Bonds		2,612,028		3,287,348
Highway Safety - Federal		7,206,575		3,209,244
Gifts and Grants		390,940		494,557
TOTAL REVENUES	<u>\$ 1,706,334,771</u>	<u>\$ 1,135,423,087</u>	<u>\$ 1,781,474,604</u>	<u>\$ 1,238,500,271</u>
TOTAL AVAILABLE	<u>\$ 1,910,100,602</u>	<u>\$ 165,626,513</u>	<u>\$ 1,882,961,303</u>	<u>\$ 187,486,337</u>
<u>Expenditures/Inc(Dec) Encumbrances (Note E)</u>				
<u>Local Assistance</u>				
Highway Aids	\$ 438,616,888	\$ 0	\$ 429,049,600	\$ 0
Local Bridge and Highway Improvement	38,303,300	111,118,506	41,810,226	115,452,149
Mass Transit	127,331,566	18,241,535	123,249,200	16,686,788
Railroads	2,571,478	3,276,512	2,596,871	1,322,458
Aeronautics	10,745,163	34,241,627	13,273,644	86,825,994
Highway Safety	0	9,803,124	0	4,413,979
Rail Passenger Service	4,226,373	(6,154)	9,571,302	214,705
Harbors	1,534,136	0	88,732	0
Safe Routes to School	0	0	0	282,810
Transportation Enhancement Activities	0	0	0	1,252,193
Bicycle and Pedestrian Facilities	0	0	177,654	320,773
Transportation Alternatives Program	1,563,172	20,888,233	999,319	21,213,874
Total Local Assistance	<u>\$ 624,892,076</u>	<u>\$ 197,563,383</u>	<u>\$ 620,816,548</u>	<u>\$ 247,985,723</u>

TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	<u>As of June 30, 2016</u>		<u>As of June 30, 2015</u>	
	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>
<u>Aids to Individuals and Organizations</u>				
Transportation Facilities Economic Assistance and Development	\$ 2,132,221	\$ (1,015,409)	\$ 3,047,598	\$ 996,277
Railroad Crossings	3,840,924	3,308,791	3,845,440	3,787,695
Elderly and Disabled	103,053	(100,608)	1,339,314	3,525,248
Freight Rail	4,583,070	10,525,852	0	790,332
Total Aids to Individuals and Organizations	<u>\$ 10,659,268</u>	<u>\$ 12,718,626</u>	<u>\$ 8,232,352</u>	<u>\$ 9,099,552</u>
<u>State Operations</u>				
Highway Improvements	\$ 439,358,602	\$ 609,935,684	\$ 439,356,491	\$ 619,824,059
Major Highway Development - Revenue Bonds	0	55,751,316	0	193,793,076
Highway Maintenance, Repair & Traffic Operations	268,695,673	12,478,639	278,305,614	14,611,216
Highway Administration and Planning	14,599,329	2,735,466	13,392,247	2,862,096
Traffic Enforcement and Inspection	65,040,960	6,605,625	60,805,338	4,087,684
Transportation Safety	1,347,456	5,258,747	1,074,422	4,070,228
General Administration and Planning	66,283,980	15,193,457	63,450,274	15,078,375
Administrative Facilities - Revenue Bonds	0	5,940,000	0	3,111,470
Vehicle Registration & Drivers Licensing	72,606,485	1,191,230	73,609,124	696,373
Vehicle Inspection and Maintenance	2,596,328	0	2,595,960	0
Debt Repayment and Interest (Note D)	114,459,371	0	94,211,260	0
Service Centers	0	31,067,365	0	24,824,278
Congestion Mitigation Air Quality	0	2,632,145	0	5,702,229
Miscellaneous	2,083,855	4,801,902	2,773,264	11,536,552
Total State Operations	<u>\$ 1,047,072,039</u>	<u>\$ 753,591,576</u>	<u>\$ 1,029,573,994</u>	<u>\$ 900,197,636</u>
<u>Conservation Fund Transfers</u>	\$ 20,680,038	\$ 0	\$ 20,572,578	\$ 0
TOTAL EXPENDITURES/INC(DEC) ENCUMBRANCES	<u>\$ 1,703,303,421</u>	<u>\$ 963,873,585</u>	<u>\$ 1,679,195,472</u>	<u>\$ 1,157,282,911</u>
UNRESERVED FUND BALANCE	<u>\$ 206,797,181</u>	<u>\$ (798,247,072)</u>	<u>\$ 203,765,831</u>	<u>\$ (969,796,574)</u>

Statement of Operations and Condition Footnotes:

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation-related facilities and modes with revenues derived from users of transportation facilities. Transportation facilities and major highway projects are also funded with Revenue Bonds and General Obligation Bonds.

- A) Beginning with the FY 1997 Annual Fiscal Report (AFR), a reporting change was introduced which involved adjusting expenditure amounts to include the incremental increase/decrease in encumbrances for the year. This reporting change impacts the opening and closing balances as well.
- B) Section 84.59 Wisconsin Statutes provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those revenues not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 2016, \$226.3 million was retained by the Trustee and in FY 2015, \$220.2 million was retained by the Trustee.
- C) FY 2016 Transfer - In amount includes a \$38.0 million General Fund transfer, \$27.3 million Petroleum Inspection Fund transfer and \$0.4 million Conservation Fund transfer; \$5.2 million Intrafund Transfer - In from 20.395 (2)(bw) of the statutes. FY 2015 Transfer - In amount includes a \$171.0 million General Fund transfer, \$22.3 million Petroleum Inspection Fund transfer and \$0.4 million Conservation Fund transfer.
- D) 2015 Wisconsin Act 25 (2015-2017 Biennial Budget Bill) authorized use of \$379.8 million in G.O. Bond proceeds funding for highway construction, railroad and harbor improvements. The authorizations are as follows: \$300.0 million for Southeast WI Mega Projects, \$29.8 million for freight rail acquisitions and improvements, \$20.0 million for Major Interstate Bridges, \$16.8 million for High Cost Bridges, and \$13.2 million for harbor improvements. Debt Service for \$175.0 million of these G.O. Bonds will be funded by the General Fund. Additionally, 2015 Wisconsin Act 55 allowed the Department to request up to \$350.0 million in contingent G.O. Bond authority to be used for either Major Highway Development or State Highway Rehabilitation Projects.
- E) The amounts provided in the above exhibit exclude financial activity relating to General Obligation Bond funded projects, which are reimbursed by the Capital Improvement Fund. As a result, amounts in this exhibit vary from amounts reported in Exhibit A-2 of the Annual Fiscal Report.

UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS REVENUES

	For The Year Ended June 30, 2016		
	Total 2014 - 2015	Total 2015 - 2016	% Change
<u>Revenues</u>			
State Appropriations	\$ 1,085,923,022	\$ 993,552,714	-8.5%
Tuition and Fees	1,388,953,688	1,421,020,398	2.3%
Federal Grants and Contracts	878,903,609	901,409,912	2.6%
State, Local & Private Grants and Contracts	626,813,295	616,316,246	-1.7%
Educational and Other Sources	692,697,978	731,753,471	5.6%
Auxiliary Enterprises	441,281,466	456,272,678	3.4%
Federal Appropriations	19,672,991	21,114,804	7.3%
Endowment Income	19,094,216	-3,312,558	-117.3%
Hospitals	64,890,081	67,166,806	3.5%
TOTAL CURRENT FUNDS REVENUES	\$ <u>5,218,230,346</u>	\$ <u>5,205,294,471</u>	-0.2%

UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS EXPENDITURES

<u>Expenditures</u>			
Educational and General			
Instruction	1,300,920,623	1,266,906,481	-2.6%
Research	966,343,220	974,033,846	0.8%
Public Service	319,218,748	308,822,554	-3.3%
Academic Support	430,851,071	423,292,255	-1.8%
Farm Operations	19,947,318	17,929,632	-10.1%
Student Services	448,086,967	463,826,702	3.5%
Institutional Support	280,353,040	319,852,230	14.1%
Physical Plant	313,228,593	334,941,262	6.9%
Financial Aid	381,503,806	383,796,037	0.6%
Total Educational and General	\$ 4,460,453,386	\$ 4,493,400,999	0.7%
Auxiliary Enterprises	358,134,544	373,510,889	4.3%
Hospitals	57,669,421	60,287,361	4.5%
Mandatory Transfers			
Debt Service on Academic Facilities	189,328,891	190,832,395	0.8%
Debt Service on Self-Amortizing Facilities	127,019,356	129,981,421	2.3%
Total Mandatory Transfers	<u>316,348,247</u>	<u>320,813,816</u>	1.4%
TOTAL CURRENT FUNDS EXPENDITURES	\$ <u>5,192,605,598</u>	\$ <u>5,248,013,065</u>	1.1%

* The following expenditures have been omitted from this statement:

*Medicaid Lapse

* FY 15 = 9,944,398 | FY 16 = 12,987,074

UNIVERSITY OF WISCONSIN SYSTEM
How Current Funds Were Spent
A Functional Breakdown of 2015-2016 Expenditures

	Amount	%
Instruction	1,266,906,480	24.1%
Research	974,033,846	18.6%
Student Services	463,826,702	8.8%
Academic Support	423,292,255	8.1%
Auxiliary Enterprises	373,510,889	7.1%
Financial Aid	383,796,037	7.3%
Public Service	308,822,554	6.0%
Mandatory Transfers	320,813,817	6.1%
Physical Plant	334,941,262	6.4%
Institutional Support	319,852,230	6.1%
Hospitals	60,287,361	1.1%
Farm Operations	17,929,632	0.3%
	<u>5,248,013,065</u>	<u>100.0%</u>
Total Current Funds	<u><u>5,248,013,065</u></u>	<u><u>100.0%</u></u>

UNIVERSITY OF WISCONSIN SYSTEM
Source of Current Funds Spent
2015 - 2016

	Amount	%
Tuition and Fees	1,458,172,873	27.8%
State Appropriations	996,444,387	19.0%
Federal Grants and Contracts	882,291,250	16.8%
Educational and Other Sources	532,432,612	10.1%
Gift, Donations, Endowment Income	571,583,121	10.9%
Auxiliary Enterprises	711,543,725	13.5%
Hospitals	64,867,913	1.2%
Federal Appropriations	22,097,103	0.4%
State Grants and Contracts	8,580,082	0.3%
	<u>5,248,013,066</u>	<u>100.0%</u>
Total Current Funds	<u><u>5,248,013,066</u></u>	<u><u>100.0%</u></u>