**Fiscal Facts: General fund at heart of state budget decisions**

Often, when Wisconsin lawmakers and the governor talk about “the budget,” they are really referring to the general fund budget which is supported primarily with general purpose revenue). In 2017-19, GPR accounted for roughly 46 percent of the total budget, or $34.6 billion.

The main sources of GPR are the individual income tax (52.5 percent in fiscal year 2017), state sales tax (33.7 percent), corporate income tax (5.5 percent), excise taxes (4.2 percent), utility taxes (2.3 percent), insurance company taxes (1.2 percent), and other miscellaneous taxes (0.6 percent).

The eight-biggest GPR-funded programs include state aids to K-12 schools ($5.7 billion in Fiscal Year 2017), Medicaid ($2.9 billion), corrections ($1.2 billion), direct property tax relief ($1.2 billion), UW System ($1.0 billion), aids to local governments ($823 million), technical colleges ($520 million), and individual tax relief ($286.5 million).

Much of the debate over the state budget involves the collection and allocation of GPR. Most reductions in state taxes result in less GPR, while any increases in general fund programs require more.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education. Learn more at*[*wispolicyforum.org*](https://www.wispolicyforum.org/)*.*