



**LEGISLATIVE
FISCAL BUREAU**

STATE OF WISCONSIN

July 2023

Summary of Provisions

2023 Wisconsin Act 19

2023-25 Wisconsin State Budget

2023-25 WISCONSIN STATE BUDGET

Summary of Provisions

2023 Wisconsin Act 19

Legislative Fiscal Bureau

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INTRODUCTION

This document provides a summary of the 2023-25 state budget. The budget was enacted into law as 2023 Wisconsin Act 19 on July 5, 2023. This document describes each of the provisions of Act 19.

The document is organized into five basic sections, the first of which contains a Table of Contents, History of the 2023-25 Budget, and a Brief Chronology of the 2023-25 Budget.

This is followed by an "overview" section which provides a series of summary tables and charts which display 2023-25 revenues, appropriations, and authorized position levels. Information is presented for all fund sources, the general fund, transportation fund, and the state's lottery program.

The next section contains budget and policy summaries for each state agency and program. The agencies appear in alphabetical order. For each agency, tables are presented which depict funding and authorized position levels. This is followed by a narrative description and fiscal effect, if any, of each budget change item.

The fourth section of the document lists the reports and studies required in 2023 Act 19.

The final section lists the 2023-25 biennial budget issue papers prepared by the Legislative Fiscal Bureau.

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HISTORY OF THE 2023-25 BIENNIAL BUDGET

This section provides a narrative history of the 2023-25 biennial budget. Although the formal legislative history of the biennial state budget commenced with the introduction of a bill comprising the Governor's budget recommendations, the actual process of assembling the budget began several months prior to its introduction. This history starts at that point.

On June 7, 2022, the Department of Administration (DOA) released Governor Tony Evers' major budget policies. Included in these directives were instructions that state agencies prepare their 2023-25 biennial budget requests based on 100 percent of their fiscal year 2022-23 adjusted base. In addition, agencies were to assume zero growth in overall state general purpose revenue (GPR) appropriations, except for K-12 school aids, required basic cost-to-continue needs for the state's institutions, entitlements and related assistance programs in the Department of Health Services (such as Medical Assistance), the Department of Children and Families' Division of Safety and Permanence, the Department of Workforce Development's Division of Vocational Rehabilitation, and housekeeping adjustments such as standard budget adjustments, fuel and utilities, and debt service.

Pursuant to s.16.423 of the statutes, all state agencies were required to submit a base budget review report no later than May 16, 2022. The reports were summarized in the Governor's biennial state budget report to the Legislature. The reports were required to include: (1) a description of each agency appropriation; (2) an accounting of all expenditures by quarter for the three previous fiscal years; (3) an analysis of whether the appropriation contributes to agency's mission and whether the objectives of the appropriation justify the expenditures; (4) the minimum funding needed to achieve the objectives (not to exceed the prior fiscal year 's adjusted base) and an accounting of the current funding; and (5) a description of the agency mission or guiding principles.

Under 2015 Wisconsin Act 201, all executive branch agencies were required to include proposals for a state operations budget that met the following requirements: (1) a zero growth target in each fiscal year of the 2023-25 biennium; and (2) a reduction in the agency's state operations budget by 5% from the 2022-23 adjusted base in each year of the 2023-25 biennium. (These requirements excluded federal appropriations and debt service appropriations.)

Agencies were also required to report on performance measures identified in previous biennial budgets. For the 2023-25 biennial budget, agencies were asked to report actual outcome measures through fiscal years 2020-21 and 2021-22. Planned outcome measures were to be included for fiscal years 2022-23, 2023-24, and 2024-25.

Executive branch agencies were required to submit their formal budget requests to the Department of Administration (DOA) and the Legislative Fiscal Bureau by September 15, 2022. The Division of Executive Budget and Finance (within DOA) began reviewing agency funding requests

as they were submitted. On November 21, 2022, DOA distributed a compilation of state agencies' 2023-25 biennial budget requests to Governor Evers and members of the Legislature. This report indicated that agencies were seeking total 2023-25 funding of \$96.53 billion (all funds), of which \$42.96 billion was requested from general purpose revenue. Also included in the summary was the statutorily-required estimate of tax revenues for fiscal year 2022-23 and the 2023-25 biennium, as developed by the Department of Revenue. For fiscal year 2022-23, state general fund tax revenues were estimated at \$21.93 billion. Total general fund tax collections for the 2023-25 biennium were projected at \$44.09 billion.

Every January, the Legislative Fiscal Bureau prepares general fund revenue projections for the Legislature as it begins to consider the state's budget and other legislation. Based on updated tax collection data and economic forecasts, on January 25, 2023, the Bureau estimated that the state's general fund would realize a total of \$94.2 million less in tax collections for the period from 2022-23 through 2024-25 than was reflected in the administration's November 20 report. The Fiscal Bureau annual projections compared to the administration's estimates were \$60.7 million higher in 2022-23, \$74.7 million lower in 2023-24, and \$80.2 million lower in 2024-25. For the 2022-23 fiscal year, there was a \$524.0 million difference between the administration's general fund condition statement, which had a gross ending balance of \$6,576.4 million, and the Bureau's ending balance of \$7,100.4 million. The factors that caused the \$524.0 million difference were \$60.7 million more in tax collections from the November 20 projection, a decrease in estimated departmental revenues of \$4.3 million, and a reduction of net appropriations of \$467.6 million.

By statute, the Governor is required to submit the budget message and the executive budget bill (or bills) to the Legislature on or before the last Tuesday in January of each odd-numbered year (January 31 for 2023). However, under 2023 Senate Joint Resolution 1, adopted by the Senate on January 3, 2023, and concurred in by the Assembly on January 4, 2023, the deadline for the submission of Governor Evers' budget was extended to February 15, 2023.

On February 15, 2023, the Governor delivered his budget message to a joint session of the Legislature. Immediately following the Governor's message, the Joint Committee on Finance (JFC) introduced the 2023-25 executive budget in identical form as 2023 Assembly Bill 43 and 2023 Senate Bill 70. As required by statute, the bills were referred to the JFC. In addition, the bills were also referred to the Joint Survey Committee on Tax Exemptions.

The Joint Committee on Finance held agency informational briefings on the biennial budget on March 28 and 30. During these briefings, agency representatives testified before the Committee on the executive budget recommendations affecting their respective agencies. The agencies that appeared before the Committee were the Departments of Corrections, Transportation, Administration, and Safety and Professional Services.

The Joint Committee on Finance held four public hearings on the biennial budget. Public hearings were held in Waukesha on April 5, Eau Claire on April 11, Wisconsin Dells on April 12, and Minocqua on April 26.

On April 27, 2023, the Legislative Fiscal Bureau sent a memorandum to Senator Marklein and Representative Born, the Co-Chairs of the Joint Committee on Finance, identifying 144 non-fiscal policy items contained in the Governor's budget.

On April 28, the Finance Committee's Co-Chairs distributed a memorandum to the Committee's members, which outlined the procedures that the Committee would follow during its deliberations on the 2023-25 budget. In that memorandum, the Co-Chairs indicated that the first executive session on the budget would be held on May 2. In addition, the Co-Chairs indicated that the first item before the Committee on May 2 would be a motion to delete 545 provisions of the Governor's recommendations from further budget consideration. The 545 items included 143 provisions of the Fiscal Bureau's April 28 memorandum and 402 other items contained in the Governor's bill. Those 545 items were incorporated into budget Motion #10. [The one item on the Fiscal Bureau's non-fiscal policy list not included in Motion #10 was "Quarry Hours of Operation" under "Miscellaneous Provisions." This item was included in 2023 Wisconsin Act 12.]

The Co-Chairs April 28th memorandum also indicated that the Committee would use, as its beginning point, the adjusted base budget, less the items of Motion #10. Those provisions were incorporated into Assembly Substitute Amendment (LRBs0027/1) and Senate Substitute Amendment (LRBs0037/1) to the Governor's budget bill and adopted by the Committee.

Finally, the April 28th memorandum indicated that following the introduction of the substitute amendments, the Committee would vote on motions that: (1) included the standard budget adjustments and the 27th biweekly payroll for 2023-25, with a modification to increase the turnover rate from 3% to 5% for all appropriations subject to the 3% turnover rate under the bill; and (2) provided estimated amounts for current law sum sufficient appropriations and debt service on appropriation obligation bonds.

On May 15, 2023, the Legislative Fiscal Bureau sent a letter to the Co-Chairs of the Joint Committee on Finance regarding recent tax collection data. Based on its review of collection data and economic forecasts, the Bureau indicated that general fund tax revenue estimates of January 25 would be lower by \$365.2 million in 2022-23, \$148.0 million in 2023-24, and \$241.9 million in 2024-25. The Bureau also estimated expenditure reductions of \$141.7 million above those of the January 25 report, including a reduction in debt service payments (\$8.5 million), a lapse from the appropriation of the State Public Defender (\$9.7 million), and an increased lapse of \$123.5 million in the GPR appropriation for Medical Assistance (MA) program. The net result was that the projected gross balance in the general fund for 2022-23 would be \$6,877.0 million.

The Joint Committee on Finance held a total of 11 executive sessions on the biennial budget bill. The first executive session was held on May 2, and the last was held on June 22. At the Committee's final executive session, the Committee adopted a substitute amendment incorporating all of its previous actions modifying the biennial budget. The vote to recommend Assembly Bill 43/Senate Bill 70 for passage, as amended, was 12-4. The Committee's recommended 2023-25 budget was incorporated into Assembly Substitute Amendment 2 to AB 43 and Senate Substitute Amendment 2 to SB 70.

Under section 13.95(1r) of the statutes, as created by 2011 Act 220, the Legislative Fiscal Bureau is required to prepare an earmark transparency report on each biennial budget bill and on each amendment to that bill. The report is required to include the following elements: (1) a list of all earmarks; (2) the cost of each earmark; (3) the beneficiary of each earmark, if the Bureau can make this determination, and the Assembly and Senate district in which the beneficiary resides (for individuals) or is located (for entities); and (4) for a report on a budget amendment, the name of the legislator who proposed the earmark.

Under section 13.102 of the statutes, the Joint Committee on Finance cannot vote to recommend passage of the biennial budget bill or an amendment to the bill until the required report, on either the bill or amendment, has been distributed by the Bureau to each member of the Legislature and is made available on the Legislature's website. Section 13.39 of the statutes specifies that neither house of the Legislature may pass the biennial budget bill until the Bureau has distributed a copy of an earmark transparency report on the bill, as amended, to each member of the Legislature and has made the report available on the Legislature's website.

Under these provisions, the Legislative Fiscal Bureau released earmark reports as follows:

- April 24, 2023 -- Earmark Transparency Report on 2023 Assembly Bill 43/Senate Bill 70.
- June 22, 2023 -- Earmark Transparency Report on the JFC Substitute Amendments (ASA 2 to AB 43 and SSA 2 to SB 70): Total of 45 earmarks--13 that were included in AB 43/SB 70 (Governor) and an additional 32 added by JFC.
- June 28, 2023 -- Earmark Transparency Report on SA 13 to SSA 2 to SB 70, as amended by the Senate: Total of 45 earmarks -- no additional earmarks were added by the Senate.
- June 29, 2023 -- Earmark Transparency Report on Engrossed SB 70: Total of 45 earmarks -- no additional earmarks were added by the Assembly.

On June 27, 2023, the Joint Survey Committee on Tax Exemptions submitted its report on provisions included in Senate Bill 70/Assembly Bill 43. The Committee's report addressed provisions in the bills, as introduced, that would affect existing statutes or create new statutes relating to the exemption of property or persons from state or local taxes. The provisions included: (a) Cranberry research station property tax exemption and personal property tax repeal; (b) marijuana legalization; (c) WHEDA headquarters; (d) Gender-neutral statutory references; (e) Energy systems; (f) Prairie & wetland counseling services; (g) Diapers and feminine hygiene products; (h) Farm-raised deer; (i) Retirement income exclusion; (j) Disability income exclusion; (k) Internal Revenue Code update; (l) Net operating loss carryback repeal; (m) Capital gains exclusion limitation; (n) First-time homebuyer account tax deduction; (o) Dividends received deduction limitation; (p) Exemption for gun safety items; (q) Exemption for breastfeeding equipment; and (r) Baseball park district. The tax exemption provisions in the bills were determined by the Committee to be appropriate public policy.

The Senate took action on the 2023-25 state budget on June 28, 2023. During the Senate deliberations, 13 amendments to SSA 2 to Senate Bill 70 were offered. One amendment was

adopted—Senate Amendment 13. On June 28, 2023, Senate Substitute Amendment 2 to SB 70, as amended, was adopted and the bill, as amended, was passed on a vote of 20-13. The bill was immediately messaged to the Assembly.

The Assembly debated the 2023-25 state budget on June 29, 2023. A total of 13 amendments to Senate Bill 70, as passed by the Senate, were offered. No amendments were adopted. The Assembly concurred with the Senate by a vote of 63-34 (one seat was vacant and one member did not vote), on June 29, 2023.

The bill was enrolled on June 30, 2023, and presented to the Governor on that day. Governor Evers approved Enrolled Senate Bill 70, in part, on July 5, 2023, and had it deposited to the Office of the Secretary of State on July 5, as 2023 Wisconsin Act 19. The Governor indicated in his message to the Legislature that he had exercised his authority to make 51 partial vetoes to the bill, as passed by the Legislature. 2023 Wisconsin Act 19 was published on July 6, 2023, and except as otherwise specifically provided, became effective the following day.

BRIEF CHRONOLOGY OF THE 2023-25 BUDGET

Governor/Administration

- June 7, 2022 Department of Administration issued major budget policies.
- September 15 Agency deadline for submission of budget requests.
- November 21 Executive Budget Office submitted a compilation of agency budget requests and Department of Revenue estimate of tax revenues.
- February 15, 2023 Governor Evers delivered budget message and recommendations to the Legislature.

Joint Committee on Finance

- January 25 Legislative Fiscal Bureau released general fund expenditure and revenue projections.
- February 15 Introduced the executive budget as 2023 Assembly Bill 43/Senate Bill 70.
- March 28 and 30 Budget bill briefings by agency officials.
- April 5-26 Public hearings (Waukesha, Eau Claire, Wisconsin Dells, Minocqua).
- May 2-June 22 Executive sessions.
- May 15 Legislative Fiscal Bureau released revised general fund tax collection estimates.
- June 22 Adopted Assembly Substitute Amendment 2 (ASA 2) to AB 43 and Senate Substitute Amendment 2 (SSA 2) to SB 70 and recommended the bills for passage, as amended, on a 12-4 vote.

Legislature

- June 28 Senate adopted Senate Substitute Amendment 2 to SB 70, as amended by Senate Amendment 13, and passed the bill, as amended, on a vote of 20-13.
- June 29 Assembly concurred with the Senate's action on the budget bill on a vote of 63-34.

Enactment

- June 30 Enrolled SB 70 presented to Governor.
- July 5 Governor approved bill, with 51 partial vetoes, as 2023 Wisconsin Act 19.
- July 6 Act 19 published.
- July 7 Act 19 became generally effective.

OVERVIEW

ALL FUNDS BUDGET AND POSITION SUMMARIES

TABLE 1**Summary of 2023-25 Appropriations,
Compensation Reserves, and Authorizations**

<u>Fund Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Total</u>	<u>Percent of Total</u>
General Purpose Revenue	\$22,962,333,600	\$21,438,811,400	\$44,401,145,000	44.7%
Appropriations	22,651,152,700	21,040,881,400	43,692,034,100	
Compensation Reserves	311,180,900	397,930,000	709,110,900	
Federal Revenue	14,041,014,100	13,998,589,500	28,039,603,600	28.2%
Appropriations	13,974,638,000	13,919,472,400	27,894,110,400	
Compensation Reserves	66,376,100	79,117,100	145,493,200	
Program Revenue	7,583,878,900	7,537,992,400	15,121,871,300	15.2%
Appropriations	7,467,385,100	7,399,137,400	14,866,522,500	
Compensation Reserves	116,493,800	138,855,000	255,348,800	
Segregated Revenue	5,141,541,700	5,954,124,100	11,095,665,800	11.2%
Appropriations	5,076,060,500	5,876,073,700	10,952,134,200	
Compensation Reserves	<u>65,481,200</u>	<u>78,050,400</u>	<u>143,531,600</u>	
Subtotal	\$49,728,768,300	\$48,929,517,400	\$98,658,285,700	99.3%
Appropriations	49,169,236,300	48,235,564,900	97,404,801,200	
Compensation Reserves	559,532,000	693,952,500	1,253,484,500	
Bond Revenue			\$681,099,900	0.7%
General Obligation Bonding			635,099,900*	
Revenue Bonding			46,000,000	
TOTAL			\$99,339,385,600	100.0%

*Excludes \$1,725,000,000 of economic refunding bonds.

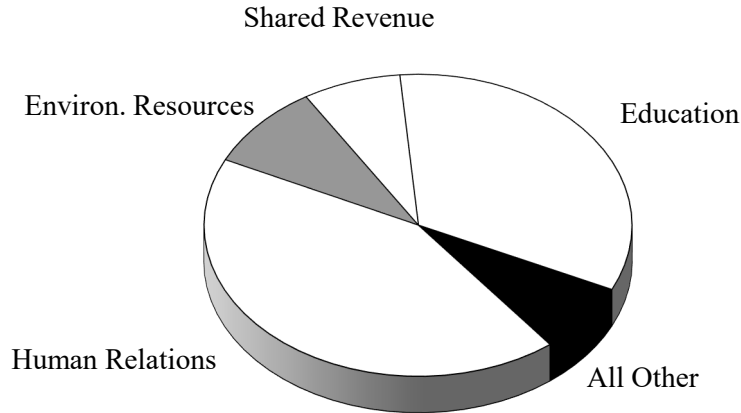
TABLE 2**Summary of Total All Funds Appropriations by Agency**

<u>Agency</u>	2022-23 Adjusted <u>Base Doubled</u>	<u>Act 19</u>			2023-25 Act 19 <u>Change Over Base</u>	
		<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>Amount</u>	<u>%</u>
Administration	\$1,225,974,400	\$648,091,800	\$622,414,700	\$1,270,506,500	\$44,532,100	3.6%
Agriculture, Trade and Consumer Protection	220,845,600	129,659,900	120,112,500	249,772,400	28,926,800	13.1
Appropriation Obligation Bonds	622,359,600	709,266,800	336,940,900	1,046,207,700	423,848,100	68.1
Board for People with Developmental Disabilities	3,442,800	1,665,600	1,665,600	3,331,200	-111,600	-3.2
Board of Commissioners of Public Lands	3,399,600	1,663,000	1,685,300	3,348,300	-51,300	-1.5
Board on Aging and Long-Term Care	7,636,600	4,044,000	4,077,500	8,121,500	484,900	6.3
Building Commission	83,467,600	28,044,300	45,531,100	73,575,400	-9,892,200	-11.9
Child Abuse and Neglect Prevention Board	6,486,400	4,398,800	4,398,800	8,797,600	2,311,200	35.6
Children and Families	2,914,604,000	1,463,549,000	1,577,714,100	3,041,263,100	126,659,100	4.3
Circuit Courts	231,942,600	116,291,100	116,417,300	232,708,400	765,800	0.3
Compensation Reserves	---	559,532,000	693,952,500	1,253,484,500	1,253,484,500	N.A.
Corrections	2,944,268,800	1,504,512,900	1,540,596,600	3,045,109,500	100,840,700	3.4
Court of Appeals	24,769,000	11,983,200	12,005,500	23,988,700	-780,300	-3.2
District Attorneys	122,631,400	68,433,800	69,534,700	137,968,500	15,337,100	12.5
Educational Communications Board	41,810,800	21,887,500	22,151,400	44,038,900	2,228,100	5.3
Elections Commission	12,157,400	6,401,600	6,403,100	12,804,700	647,300	5.3
Employee Trust Funds	105,489,600	56,944,500	61,660,700	118,605,200	13,115,600	12.4
Employment Relations Commission	2,058,800	1,063,600	1,065,400	2,129,000	70,200	3.4
Environmental Improvement Fund	26,974,000	11,479,700	11,324,900	22,804,600	-4,169,400	-15.5
Ethics Commission	3,082,800	1,964,900	1,814,900	3,779,800	697,000	22.6
Financial Institutions	38,658,600	20,382,500	22,145,900	42,528,400	3,869,800	10.0
Fox River Navigational System Authority	250,800	125,400	125,400	250,800	0	0.0
Governor	8,716,400	4,530,400	4,530,400	9,060,800	344,400	4.0
Health Services	30,305,887,800	16,846,086,900	16,618,757,400	33,464,844,300	3,158,956,500	10.4
Higher Educational Aids Board	300,877,800	151,131,000	151,146,100	302,277,100	1,399,300	0.5
Historical Society	62,632,400	40,561,500	40,956,400	81,517,900	18,885,500	30.2
Insurance	567,022,600	314,440,000	314,566,600	629,006,600	61,984,000	10.9
Investment Board	205,462,200	102,731,100	102,731,100	205,462,200	0	0.0
Judicial Commission	705,600	351,700	352,400	704,100	-1,500	-0.2
Justice	317,439,000	167,484,600	167,361,200	334,845,800	17,406,800	5.5

Agency	2022-23 Adjusted Base Doubled	Act 19			2023-25 Act 19 Change Over Base	
		2023-24	2024-25	2023-25	Amount	%
Kickapoo Reserve Management Board	\$2,089,600	\$1,144,000	\$1,144,000	\$2,288,000	\$198,400	9.5%
Labor and Industry Review Commission	5,751,200	3,049,000	3,049,000	6,098,000	346,800	6.0
Legislature	184,596,600	92,156,300	92,379,400	184,535,700	-60,900	0.0
Lieutenant Governor	970,200	498,200	498,200	996,400	26,200	2.7
Lower Wisconsin State Riverway Board	526,000	266,000	266,000	532,000	6,000	1.1
Medical College of Wisconsin	22,231,800	14,463,000	13,928,600	28,391,600	6,159,800	27.7
Military Affairs	290,711,600	223,092,800	194,424,400	417,517,200	126,805,600	43.6
Miscellaneous Appropriations	390,468,400	210,016,700	216,865,800	426,882,500	36,414,100	9.3
Natural Resources	1,134,851,800	639,434,900	580,922,900	1,220,357,800	85,506,000	7.5
Program Supplements	664,200	375,997,700	27,833,000	403,830,700	403,166,500	N.A.
Public Defender	229,312,200	132,025,000	134,117,100	266,142,100	36,829,900	16.1
Public Instruction	16,468,423,000	8,590,988,900	8,901,830,600	17,492,819,500	1,024,396,500	6.2
Public Service Commission	66,261,600	33,806,000	33,830,600	67,636,600	1,375,000	2.1
Revenue	487,397,600	251,755,000	250,378,700	502,133,700	14,736,100	3.0
Safety and Professional Services	122,110,600	72,104,600	72,664,700	144,769,300	22,658,700	18.6
Secretary of State	576,200	281,600	281,600	563,200	-13,000	-2.3
Shared Revenue and Tax Relief	5,859,709,800	3,243,890,700	4,052,115,200	7,296,005,900	1,436,296,100	24.5
State Fair Park Board	45,512,600	22,029,800	22,617,100	44,646,900	-865,700	-1.9
State Treasurer	260,600	127,800	127,800	255,600	-5,000	-1.9
Supreme Court	69,234,000	36,221,800	36,403,600	72,625,400	3,391,400	4.9
Tourism	36,575,400	52,219,400	20,124,500	72,343,900	35,768,500	97.8
Transportation	6,606,302,600	4,133,588,500	3,499,680,500	7,633,269,000	1,026,966,400	15.5
University of Wisconsin System	13,548,814,600	6,851,538,300	6,887,144,600	13,738,682,900	189,868,300	1.4
Veterans Affairs	285,779,800	150,825,700	151,934,600	302,760,300	16,980,500	5.9
Wisconsin Economic Development Corporation	83,101,400	47,000,000	45,870,000	92,870,000	9,768,600	11.8
Wisconsin Housing and Economic Development Authority	0	525,000,000	0	525,000,000	525,000,000	N.A.
Wisconsin Technical College System	1,236,044,200	625,108,700	625,300,200	1,250,408,900	14,364,700	1.2
Workforce Development	<u>740,826,400</u>	<u>401,434,800</u>	<u>389,644,300</u>	<u>791,079,100</u>	<u>50,252,700</u>	6.8
Total	\$88,330,159,000	\$49,728,768,300	\$48,929,517,400	\$98,658,285,700	\$10,328,126,700	11.7%

FIGURE 1

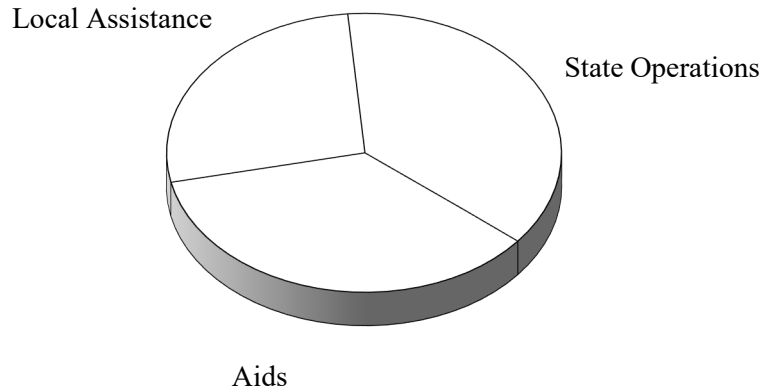
2023-25 All Funds Appropriations By Functional Area



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Human Relations and Resources	\$42,088,865,100	42.7%
Education	32,938,136,800	33.4
Environmental Resources	8,951,846,100	9.0
Shared Revenue and Tax Relief	7,296,005,900	7.4
All Other		
General Executive	3,439,866,200	3.5
Commerce	1,271,230,200	1.3
Compensation Reserves	1,253,484,500	1.3
General Appropriations	904,288,600	0.9
Judicial	330,026,600	0.3
Legislative	<u>184,535,700</u>	<u>0.2</u>
TOTAL	\$98,658,285,700	100.0%

FIGURE 2

**2023-25 All Funds Appropriations
By Purpose**



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
State Operations	(\$36,760,153,100)	(37.3%)
UW System	13,736,371,900	13.9
Transportation	4,928,595,600	5.0
Corrections	2,957,216,900	3.0
Compensation Reserves	1,253,484,500	1.3
Other Programs	13,884,484,200	14.1
Aids to Individuals and Organizations	35,276,201,300	35.8
Local Assistance	<u>26,621,931,300</u>	<u>27.0</u>
TOTAL	\$98,658,285,700	100.0%

TABLE 3**Summary of All Funds Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2022-23	<u>Act 19</u>		2024-25 Act 19
	<u>Base</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change to Base</u>
Administration	1,459.78	1,457.78	1,448.78	-11.00
Agriculture, Trade and Consumer Protection	641.29	639.29	639.29	-2.00
Board for People with Developmental Disabilities	7.00	7.00	7.00	0.00
Board of Commissioners of Public Lands	9.50	9.70	9.70	0.20
Board on Aging and Long-Term Care	44.50	45.50	45.50	1.00
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	0.00
Children and Families	821.67	795.40	792.40	-29.27
Circuit Courts	543.00	551.00	551.00	8.00
Corrections	10,261.52	10,160.52	10,160.52	-101.00
Court of Appeals	75.50	75.50	75.50	0.00
District Attorneys	544.90	542.80	499.30	-45.60
Educational Communications Board	54.18	51.50	51.50	-2.68
Elections Commission	32.00	32.00	32.00	0.00
Employee Trust Funds	275.20	287.20	287.20	12.00
Employment Relations Commission	6.00	6.00	6.00	0.00
Ethics Commission	8.00	8.00	8.00	0.00
Financial Institutions	141.54	141.54	141.54	0.00
Governor	37.25	37.25	37.25	0.00
Health Services	6,589.92	6,668.44	6,529.44	-60.48
Higher Educational Aids Board	10.00	11.50	11.50	1.50
Historical Society	177.70	175.55	175.55	-2.15
Insurance	134.83	139.83	139.83	5.00
Investment Board	290.00	290.00	290.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00
Justice	747.84	738.64	728.64	-19.20
Kickapoo Reserve Management Board	4.00	4.00	4.00	0.00
Labor and Industry Review Commission	18.70	18.70	18.70	0.00
Legislature	777.97	782.97	782.97	5.00
Lieutenant Governor	5.00	5.00	5.00	0.00
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	0.00
Military Affairs	604.00	605.00	590.00	-14.00
Natural Resources	2,553.43	2,502.72	2,501.72	-51.71
Public Defender	682.85	682.85	619.85	-63.00
Public Instruction	654.00	641.27	641.27	-12.73
Public Service Commission	161.75	162.75	162.75	1.00

TABLE 3 (continued)

Summary of All Funds Full-Time Equivalent Positions by Agency

<u>Agency</u>	2022-23	<u>Act 19</u>		2024-25 Act 19
	<u>Base</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change to Base</u>
Revenue	1,178.00	1,177.80	1,177.80	-0.20
Safety and Professional Services	242.14	257.89	257.89	15.75
Secretary of State	2.00	2.00	2.00	0.00
State Fair Park Board	47.00	47.00	47.00	0.00
State Treasurer	1.00	1.00	1.00	0.00
Supreme Court	232.85	233.10	233.10	0.25
Tourism	34.00	34.00	34.00	0.00
Transportation	3,287.41	3,293.91	3,293.91	6.50
University of Wisconsin System	36,534.36	36,392.36	36,392.36	-142.00
Veterans Affairs	1,242.43	1,240.50	1,240.50	-1.93
Wisconsin Technical College System	55.00	55.00	55.00	0.00
Workforce Development	<u>1,674.45</u>	<u>1,584.25</u>	<u>1,574.25</u>	<u>-100.20</u>
Total	72,916.46	72,607.01	72,313.51	-602.95

Full-Time Equivalent Position Summary by Funding Source

<u>Agency</u>	2022-23	<u>Act 19</u>		2024-25 Act 19
	<u>Base</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change to Base</u>
GPR	35,613.81	35,436.13	35,438.30	-175.51
FED	10,978.93	10,808.21	10,510.21	-468.72
PR	21,477.32	21,517.65	21,519.98	42.66
SEG	<u>4,846.40</u>	<u>4,845.02</u>	<u>4,845.02</u>	<u>-1.38</u>
TOTAL	72,916.46	72,607.01	72,313.51	-602.95

OVERVIEW

GENERAL FUND BUDGET AND POSITION SUMMARIES

TABLE 4**2023-25 General Fund Condition Statement**

	<u>2023-24</u>	<u>2024-25</u>
Revenues		
Opening Balance, July 1	\$6,876,958,600	\$4,346,538,500
Taxes	21,250,700,000	22,013,600,000
Departmental Revenues		
Tribal Gaming Revenues	0	8,892,700
Other	<u>832,581,400</u>	<u>726,524,800</u>
Total Available	<u>\$28,960,240,000</u>	<u>\$27,095,556,000</u>
 Appropriations, Transfers, and Reserves		
Gross Appropriations	\$22,651,152,700	\$21,040,881,400
Transfers to:		
Building Program	1,234,081,900	0
PFAS Trust Fund	110,000,000	0
Local Government Fund	0	1,563,380,000
Innovation Fund	0	303,000,000
Transportation Fund		
EV Sales Tax	39,300,000	55,100,000
0.25% Transfer	48,112,000	51,700,000
Other	555,523,900	0
Compensation Reserves	311,180,900	397,930,000
Less Lapses	<u>-335,649,900</u>	<u>-384,237,300</u>
Net Appropriations	<u>\$24,613,701,500</u>	<u>\$23,027,754,100</u>
 Balances		
Gross Balance	\$4,346,538,500	\$4,067,801,900
Less Required Statutory Balance	<u>-100,000,000</u>	<u>-105,000,000</u>
Net Balance, June 30	<u>\$4,246,538,500</u>	<u>\$3,962,801,900</u>

TABLE 5**Estimated 2023-25 General Fund Taxes**

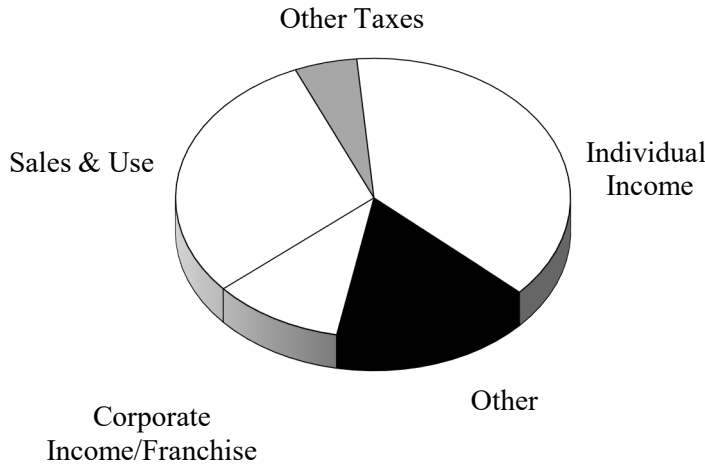
<u>Tax Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>Percent of Total</u>
Individual Income	\$9,623,200,000	\$10,075,800,000	\$19,699,000,000	45.5%
Sales and Use	7,639,500,000	7,816,900,000	15,456,400,000	35.7
Corporate Income/Franchise	2,680,600,000	2,808,200,000	5,488,800,000	12.7
Public Utility	374,000,000	370,000,000	744,000,000	1.7
Excise				
Cigarette	418,600,000	405,200,000	823,800,000	1.9
Tobacco Products	91,000,000	93,000,000	184,000,000	0.5
Vapor Products	7,700,000	8,500,000	16,200,000	<0.1
Liquor and Wine	69,000,000	71,000,000	140,000,000	0.4
Beer	8,100,000	8,000,000	16,100,000	<0.1
Insurance Company	236,000,000	246,000,000	482,000,000	1.1
Miscellaneous	<u>103,000,000</u>	<u>111,000,000</u>	<u>214,000,000</u>	<u>0.5</u>
TOTAL	\$21,250,700,000	\$22,013,600,000	\$43,264,300,000	100.0%

TABLE 6**Estimated 2023-25 Departmental Revenues**

	<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>
Administration	\$7,216,500	\$7,237,000	\$14,453,500
Agriculture Trade and Consumer Protection	49,300	49,300	98,600
Board of Commissioners of Public Lands	60,000	60,000	120,000
Children and Families	45,000	45,000	90,000
Circuit Courts	31,158,200	30,845,700	62,003,900
Corrections	3,270,000	3,270,000	6,540,000
Court of Appeals	152,500	155,200	307,700
Educational Communications Board	6,900	6,900	13,800
Financial Institutions	83,241,100	82,986,400	166,227,500
Health Services	64,424,700	60,163,500	124,588,200
Higher Educational Aids Board	520,000	520,000	1,040,000
Insurance Commissioner	29,186,100	27,346,800	56,532,900
Interest Earnings	316,900,000	207,400,000	524,300,000
Military Affairs	24,500	24,500	49,000
Miscellaneous Appropriations	17,500,000	17,500,000	35,000,000
Natural Resources	4,658,500	4,566,600	9,225,100
Pension Obligation Bonds	197,309,800	205,823,500	403,133,300
Public Defender	5,500	5,500	11,000
Public Instruction	400,000	400,000	800,000
Public Service Commission	1,876,700	1,914,100	3,790,800
Revenue	33,750,300	35,379,800	69,130,100
Safety and Professional Services	1,771,800	1,771,800	3,543,600
Secretary of State	118,400	118,400	236,800
Shared Revenue and Tax Relief	9,422,100	9,422,100	18,844,200
Supreme Court	31,700	30,900	62,600
Transportation	2,700,000	2,700,000	5,400,000
University of Wisconsin System	26,705,000	26,705,000	53,410,000
Workforce Development	<u>76,800</u>	<u>76,800</u>	<u>153,600</u>
Subtotal	\$832,581,400	\$726,524,800	\$1,559,106,200
Tribal Gaming	<u>0</u>	<u>8,892,700</u>	<u>8,892,700</u>
Total	\$832,581,400	\$735,417,500	\$1,567,998,900

FIGURE 3

Estimated 2023-25 General Fund Revenues

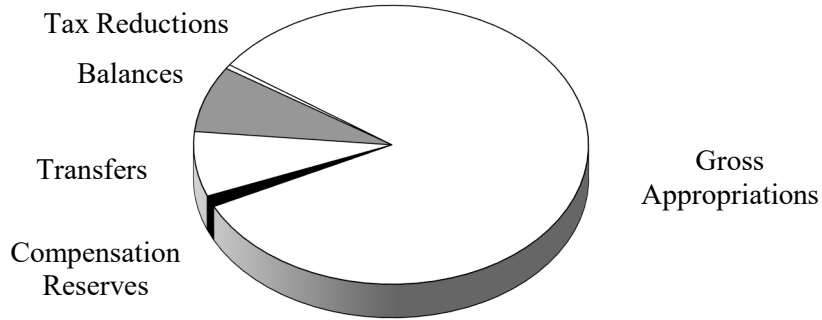


<u>Tax Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Individual Income*	\$19,873,600,000	38.2%
Sales and Use*	15,493,000,000	29.8
Corporate Income/Franchise*	5,561,000,000	10.7
Public Utility	744,000,000	1.4
Excise		
Cigarette*	827,000,000	1.6
Tobacco Products	184,000,000	0.4
Vapor Products	16,200,000	<0.1
Liquor and Wine	140,000,000	0.3
Beer	16,100,000	<0.1
Insurance	482,000,000	0.9
Miscellaneous	214,000,000	0.4
Total -- Taxes	<u>\$43,550,900,000</u>	<u>83.8%</u>
<u>Other</u>		
Opening Balance, July 1, 2021	\$6,876,958,600	13.2%
Departmental Revenues	<u>1,567,998,900</u>	<u>3.0</u>
Total -- Other	<u>\$8,444,957,500</u>	<u>16.2%</u>
GRAND TOTAL	\$51,995,857,500	100.0%

* Estimated taxes prior to: (a) \$174,600,000 of individual income tax reductions; (b) \$72,200,000 of corporate income/franchise tax reductions; (c) \$36,600,000 of sales and use tax reduction due to increased retailer's discount; and (d) \$3,200,000 reduction in the cigarette tax due to an increase in the tax stamp discount rate.

FIGURE 4

Use of 2023-25 General Fund Revenues



<u>Use</u>	<u>Amount</u>	<u>Percent of Total</u>
Tax Reductions	(\$286,600,000)	(0.5%)
Individual Income Rate Reduction	174,600,000	0.3
Other	112,000,000	0.2
Gross Appropriations	43,692,034,100	83.0
Compensation Reserves	709,110,900	1.3
Transfers	(3,960,197,800)	(7.5)
Building Program	1,234,081,900	2.3
PFAS Trust Fund	110,000,000	0.2
Local Government Fund	1,563,380,000	3.0
Innovation Fund	303,000,000	0.6
Transportation Fund	749,735,900	1.4
Balances	(4,067,801,900)	(7.7)
Statutory Balance	105,000,000	0.2
Net Balance	<u>3,962,801,900</u>	<u>7.5</u>
GROSS TOTAL	\$52,715,744,700	100.0%
Less Lapses	<u>-719,887,200</u>	
NET TOTAL	\$51,995,857,500	

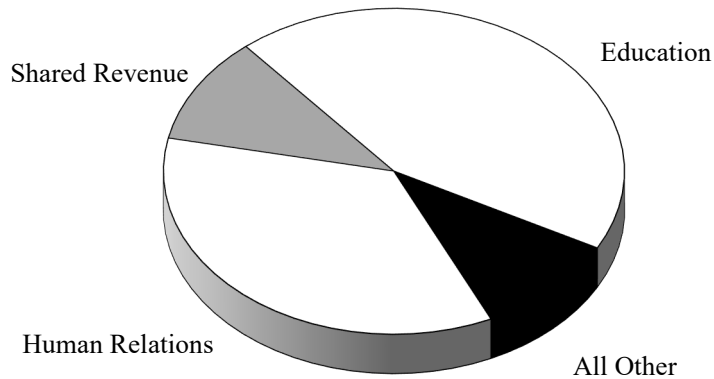
TABLE 7**Summary of General Fund Appropriations by Agency**

<u>Agency</u>	2022-23 Adjusted <u>Base Doubled</u>	<u>Act 19</u>			2023-25 Act 19 <u>Change Over Base</u>	
		<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>Amount</u>	<u>%</u>
Administration	\$34,900,800	\$47,952,700	\$21,514,500	\$69,467,200	\$34,566,400	99.0%
Agriculture, Trade and Consumer Protection	61,674,200	42,106,300	33,351,400	75,457,700	13,783,500	22.3
Appropriation Obligation Bonds	622,359,600	709,266,800	336,940,900	1,046,207,700	423,848,100	68.1
Board for People with Developmental Disabilities	258,000	132,100	132,100	264,200	6,200	2.4
Board of Commissioners of Public Lands	3,294,200	1,558,100	1,563,100	3,121,200	-173,000	-5.3
Board on Aging and Long-Term Care	3,421,000	1,869,500	1,888,100	3,757,600	336,600	9.8
Building Commission	80,296,400	26,589,200	43,846,700	70,435,900	-9,860,500	-12.3
Child Abuse and Neglect Prevention Board	1,990,000	1,995,000	1,995,000	3,990,000	2,000,000	100.5
Children and Families	1,009,655,600	504,911,500	471,741,800	976,653,300	-33,002,300	-3.3
Circuit Courts	231,477,200	116,058,400	116,184,600	232,243,000	765,800	0.3
Compensation Reserves	---	311,180,900	397,930,000	709,110,900	709,110,900	N.A.
Corrections	2,690,131,600	1,363,492,200	1,399,046,300	2,762,538,500	72,406,900	2.7
Court of Appeals	24,769,000	11,983,200	12,005,500	23,988,700	-780,300	-3.2
District Attorneys	113,249,800	61,834,900	65,603,800	127,438,700	14,188,900	12.5
Educational Communications Board	11,668,400	6,385,900	6,638,600	13,024,500	1,356,100	11.6
Elections Commission	9,739,000	5,079,400	5,079,400	10,158,800	419,800	4.3
Employee Trust Funds	65,000	27,900	21,400	49,300	-15,700	-24.2
Employment Relations Commission	1,767,600	918,000	919,800	1,837,800	70,200	4.0
Environmental Improvement Fund	12,974,000	5,479,700	6,824,900	12,304,600	-669,400	-5.2
Ethics Commission	2,027,400	1,329,900	1,179,900	2,509,800	482,400	23.8
Governor	8,716,400	4,530,400	4,530,400	9,060,800	344,400	4.0
Health Services	9,955,674,800	5,285,587,300	5,529,889,600	10,815,476,900	859,802,100	8.6
Higher Educational Aids Board	297,243,000	149,313,600	149,328,700	298,642,300	1,399,300	0.5
Historical Society	44,154,000	26,549,600	25,815,300	52,364,900	8,210,900	18.6
Insurance	68,466,400	21,733,500	16,535,000	38,268,500	-30,197,900	-44.1

Agency	2022-23 Adjusted Base Doubled	Act 19			2023-25 Act 19 Change Over Base	
		2023-24	2024-25	2023-25	Amount	%
Judicial Commission	\$705,600	\$351,700	\$352,400	\$704,100	-\$1,500	-0.2%
Justice	158,032,200	83,740,700	80,443,900	164,184,600	6,152,400	3.9
Labor and Industry Review Commission	305,200	162,500	162,500	325,000	19,800	6.5
Legislature	179,703,600	89,631,900	89,662,000	179,293,900	-409,700	-0.2
Lieutenant Governor	970,200	498,200	498,200	996,400	26,200	2.7
Medical College of Wisconsin	21,736,800	14,215,500	13,681,100	27,896,600	6,159,800	28.3
Military Affairs	67,803,000	81,848,200	36,675,600	118,523,800	50,720,800	74.8
Miscellaneous Appropriations	325,882,400	178,028,400	184,494,800	362,523,200	36,640,800	11.2
Natural Resources	189,000,200	124,693,100	96,764,700	221,457,800	32,457,600	17.2
Program Supplements	664,200	302,022,400	20,547,600	322,570,000	321,905,800	N.A.
Public Defender	226,301,800	130,544,200	132,636,700	263,180,900	36,879,100	16.3
Public Instruction	14,451,763,600	7,572,373,200	7,880,990,600	15,453,363,800	1,001,600,200	6.9
Revenue	385,260,600	205,511,300	204,772,600	410,283,900	25,023,300	6.5
Safety and Professional Services	0	1,000,000	0	1,000,000	1,000,000	N.A.
Shared Revenue and Tax Relief	5,102,097,000	2,808,865,100	1,909,324,600	4,718,189,700	-383,907,300	-7.5
State Fair Park Board	3,320,600	1,465,900	2,146,400	3,612,300	291,700	8.8
Supreme Court	36,462,200	19,292,800	19,565,300	38,858,100	2,395,900	6.6
Tourism	12,974,000	40,563,800	8,468,900	49,032,700	36,058,700	277.9
Transportation	175,119,800	205,573,100	193,179,900	398,753,000	223,633,200	127.7
University of Wisconsin System	2,476,144,400	1,221,155,400	1,264,517,500	2,485,672,900	9,528,500	0.4
Veterans Affairs	3,499,800	1,812,500	2,205,500	4,018,000	518,200	14.8
Wisconsin Economic Development Corporation	9,101,400	0	0	0	-9,101,400	-100.0
Wisconsin Housing and Economic Development Authority	0	525,000,000	0	525,000,000	525,000,000	N.A.
Wisconsin Technical College System	1,159,866,200	587,098,400	587,289,900	1,174,388,300	14,522,100	1.3
Workforce Development	110,215,000	59,019,300	59,923,900	118,943,200	8,728,200	7.9
Total	\$40,386,903,200	\$22,962,333,600	\$21,438,811,400	\$44,401,145,000	\$4,014,241,800	9.9%

FIGURE 5

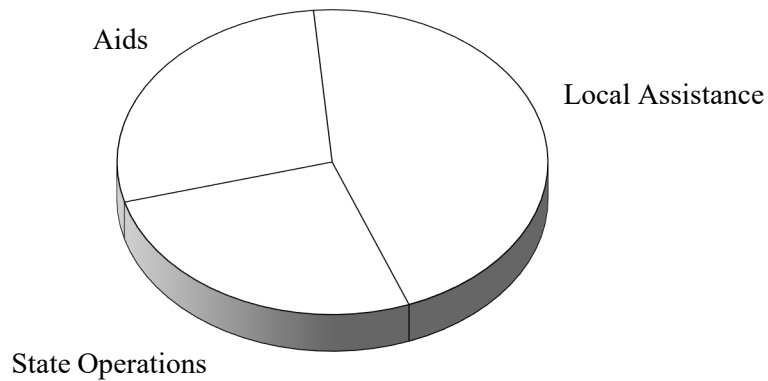
**2023-25 General Fund Appropriations
By Functional Area**



<u>Functional Area</u>	<u>Amount</u>	<u>Percent of Total</u>
Education	\$19,505,353,300	43.9%
Human Relations and Resources	15,622,951,600	35.2
Shared Revenue and Tax Relief	4,718,189,700	10.6
All Other		
General Executive	1,815,036,000	4.1
General Appropriations	755,529,100	1.7
Compensation Reserves	709,110,900	1.6
Environmental Resources	681,548,100	1.5
Judicial	295,793,900	0.7
Legislative	179,293,900	0.4
Commerce	<u>118,338,500</u>	<u>0.3</u>
TOTAL	\$44,401,145,000	100.0%

FIGURE 6

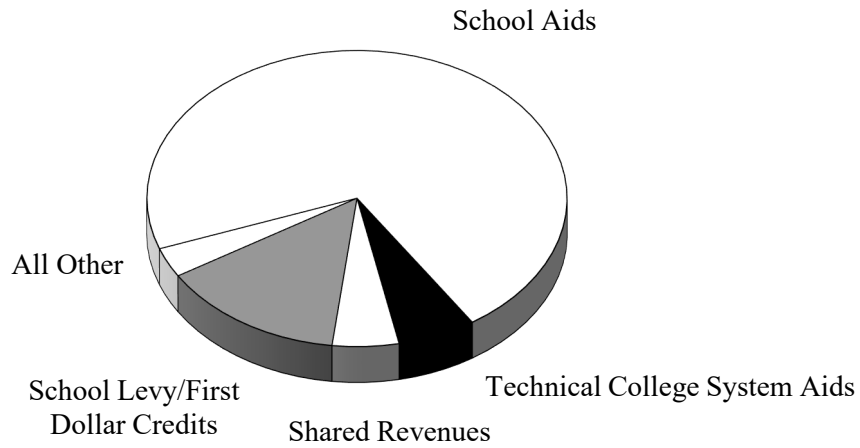
2023-25 General Fund Appropriations By Purpose



<u>Purpose</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Assistance	\$20,240,156,500	45.6%
Aids to Individuals and Organizations	12,365,221,500	27.8
State Operations	(11,795,767,000)	(26.6)
Corrections	2,684,761,500	6.1
UW System	2,485,412,900	5.6
Other Programs	5,916,481,700	13.3
Compensation Reserves	<u>709,110,900</u>	<u>1.6</u>
TOTAL	\$44,401,145,000	100.0%

FIGURE 7

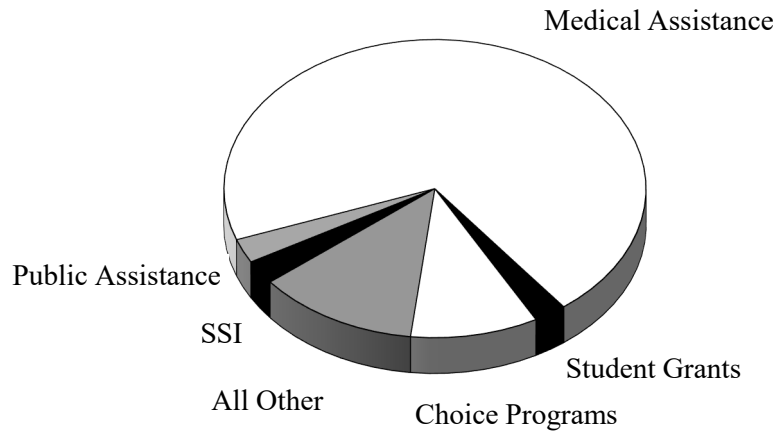
**2023-25 General Fund Appropriations
Local Assistance**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Elementary and Secondary School Aids	\$13,832,368,200	68.3%
School Levy/First Dollar Tax Credits	2,766,456,000	13.6
Technical College System Aids	1,167,875,100	5.8
Shared Revenues	981,789,700	4.9
Community and Juvenile Correctional Services	583,698,400	2.9
Income Maintenance and Circuit Court Payments	116,131,600	0.6
Aid for Exempt Computer Property	98,047,100	0.5
Aid for Exempt Personal Property	75,620,900	0.4
Other	<u>618,169,500</u>	<u>3.0</u>
TOTAL	\$20,240,156,500	100.0%

FIGURE 8

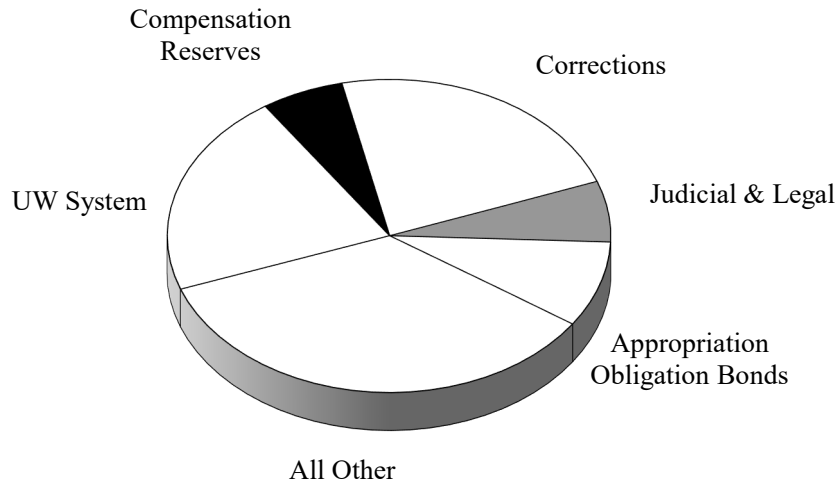
**2023-25 General Fund Appropriations
Aids to Individuals and Organizations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Medical Assistance Benefits	\$8,667,230,300	70.1%
Parental School Choice Programs	1,211,695,200	9.8
Supplemental Security Income	320,796,400	2.6
Public Assistance	320,610,400	2.6
Student Grants and Aids	309,460,400	2.5
Independent Charter Schools	282,161,200	2.3
Refundable Individual Tax Credits	280,444,000	2.2
Refundable Business Tax Credits	185,312,000	1.5
Milwaukee Child Welfare	146,511,500	1.2
Out-of-Home Care and Adoption Services	111,199,600	0.9
Other	529,800,500	4.3
TOTAL	\$12,365,221,500	100.0%

FIGURE 9

**2023-25 General Fund Appropriations
State Operations**



<u>Program</u>	<u>Amount</u>	<u>Percent of Total</u>
Correctional Operations	\$2,684,761,500	22.8%
UW System	2,485,412,900	21.1
Appropriation Obligation Bonds	1,046,207,700	8.9
Judicial and Legal Services	747,557,600	6.3
Compensation Reserves	709,110,900	6.0
State Residential Institutions	650,834,200	5.5
WI Housing and Economic Development Authority	525,000,000	4.5
Health Services/Workforce Development	415,203,300	3.5
Tax Administration	410,283,900	3.5
Conservation Fund -- Forestry Account	277,000,000	2.3
Income Tax Reciprocity	269,400,000	2.3
Joint Finance -- Supplemental Appropriation	233,789,600	2.0
Natural Resources	200,579,300	1.7
Legislature	179,293,900	1.5
Other	961,332,200	8.1
TOTAL	\$11,795,767,000	100.0%

TABLE 8
Distribution of 2023-25 General Fund Appropriations

	<u>Amount</u>	<u>Total</u> <u>% of</u> <u>Category</u>	<u>% of</u> <u>Total</u>
LOCAL ASSISTANCE			
Elementary and Secondary School Aids	\$13,832,368,200	68.3%	31.2%
School Levy/First Dollar Tax Credits	2,766,456,000	13.6	6.2
Technical College System Aids	1,167,875,100	5.8	2.6
Shared Revenues	981,789,700	4.9	2.2
Community and Juvenile Correctional Services	583,698,400	2.9	1.3
Income Maintenance and Circuit Court Payments	116,131,600	0.6	0.3
Aid for Exempt Computer Property	98,047,100	0.5	0.2
Aid for Exempt Personal Property	75,620,900	0.4	0.2
Other	<u>618,169,500</u>	<u>3.0</u>	<u>1.4</u>
TOTAL--LOCAL ASSISTANCE	\$20,240,156,500	100.0%	45.6%
AIDS TO INDIVIDUALS AND ORGANIZATIONS			
Medical Assistance Benefits	\$8,667,230,300	70.1%	19.5%
Parental School Choice Programs	1,211,695,200	9.8	2.7
Supplemental Security Income	320,796,400	2.6	0.7
Public Assistance	320,610,400	2.6	0.7
Student Grants and Aids	309,460,400	2.5	0.7
Independent Charter Schools	282,161,200	2.3	0.6
Refundable Individual Tax Credits	280,444,000	2.2	0.6
Refundable Business Tax Credits	185,312,000	1.5	0.4
Milwaukee Child Welfare	146,511,500	1.2	0.3
Out-of-Home Care and Adoption Services	111,199,600	0.9	0.3
Other	<u>529,800,500</u>	<u>4.3</u>	<u>1.2</u>
TOTAL--AIDS	\$12,365,221,500	100.0%	27.8%
STATE OPERATIONS			
Correctional Operations	\$2,684,761,500	22.8%	6.0%
UW System	2,485,412,900	21.1	5.6
Appropriation Obligation Bonds	1,046,207,700	8.9	2.4
Judicial and Legal Services	747,557,600	6.3	1.7
Compensation Reserves	709,110,900	6.0	1.6
State Residential Institutions	650,834,200	5.5	1.5
Wisconsin Housing and Economic Development Authority	525,000,000	4.5	1.2
Health Services/Workforce Development	415,203,300	3.5	0.9
Tax Administration	410,283,900	3.5	0.9
Conservation Fund -- Forestry Account	277,000,000	2.3	0.6
Income Tax Reciprocity	269,400,000	2.3	0.6
Joint Finance -- Supplemental Appropriation	233,789,600	2.0	0.5
Natural Resources	200,579,300	1.7	0.5
Legislature	179,293,900	1.5	0.4
Other	<u>961,332,200</u>	<u>8.1</u>	<u>2.2</u>
TOTAL--STATE OPERATIONS	\$11,795,767,000	100.0%	26.6%
GRAND TOTAL	\$44,401,145,000		100.0%

TABLE 9

**2023-25 General Fund Appropriations
Ten Largest General Fund Programs**

	<u>Amount</u>	<u>Total % of Total</u>	<u>Cumulative % of Total</u>
Elementary and Secondary School Aids	\$13,832,368,200	31.2%	31.2%
Medical Assistance Benefits	8,667,230,300	19.5	50.7
School Levy/First Dollar Tax Credits	2,766,456,000	6.2	56.9
Correctional Operations	2,684,761,500	6.0	63.0
UW System	2,485,412,900	5.6	68.5
Parental School Choice Programs	1,211,695,200	2.7	71.3
Technical College System Aids	1,167,875,100	2.6	73.9
Appropriation Obligation Bonds	1,046,207,700	2.4	76.3
Shared Revenues	981,789,700	2.2	78.5
Judicial and Legal Services	747,557,600	1.7	80.2
Subtotal	\$35,591,354,200	80.2%	
All Other Programs	\$8,809,790,800	19.8%	100.0%
GRAND TOTAL	\$44,401,145,000	100.0%	

TABLE 10**Summary of General Fund Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2022-23	<u>Act 19</u>		2024-25 Act 19
	<u>Base</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change to Base</u>
Administration	59.87	59.87	59.87	0.00
Agriculture, Trade and Consumer Protection	201.40	201.40	201.40	0.00
Board of Commissioners of Public Lands	9.50	8.70	8.70	-0.80
Board on Aging and Long-Term Care	20.48	21.13	21.13	0.65
Children and Families	232.92	232.91	232.91	-0.01
Circuit Courts	543.00	551.00	551.00	8.00
Corrections	9,716.22	9,615.22	9,615.22	-101.00
Court of Appeals	75.50	75.50	75.50	0.00
District Attorneys	456.40	458.30	460.80	4.40
Educational Communications Board	25.94	25.94	25.94	0.00
Elections Commission	25.75	25.75	25.75	0.00
Employment Relations Commission	6.00	6.00	6.00	0.00
Ethics Commission	4.70	4.70	4.70	0.00
Governor	37.25	37.25	37.25	0.00
Health Services	2,642.84	2,692.76	2,690.43	47.59
Higher Educational Aids Board	10.00	11.50	11.50	1.50
Historical Society	112.65	112.65	112.65	0.00
Judicial Commission	2.00	2.00	2.00	0.00
Justice	405.58	409.28	412.28	6.70
Labor and Industry Review Commission	0.80	0.80	0.80	0.00
Legislature	758.17	763.17	763.17	5.00
Lieutenant Governor	5.00	5.00	5.00	0.00
Military Affairs	82.08	82.48	82.48	0.40
Natural Resources	222.52	219.77	219.77	-2.75
Public Defender	614.85	614.85	614.85	0.00
Public Instruction	252.47	246.29	246.29	-6.18
Revenue	950.15	952.15	952.15	2.00
Supreme Court	115.50	115.50	115.50	0.00
Tourism	32.00	33.00	33.00	1.00
University of Wisconsin System	17,817.99	17,675.99	17,675.99	-142.00
Wisconsin Technical College System	23.25	23.25	23.25	0.00
Workforce Development	<u>151.03</u>	<u>152.02</u>	<u>151.02</u>	<u>-0.01</u>
Total	35,613.81	35,436.13	35,438.30	-175.51

OVERVIEW

TRANSPORTATION FUND BUDGET

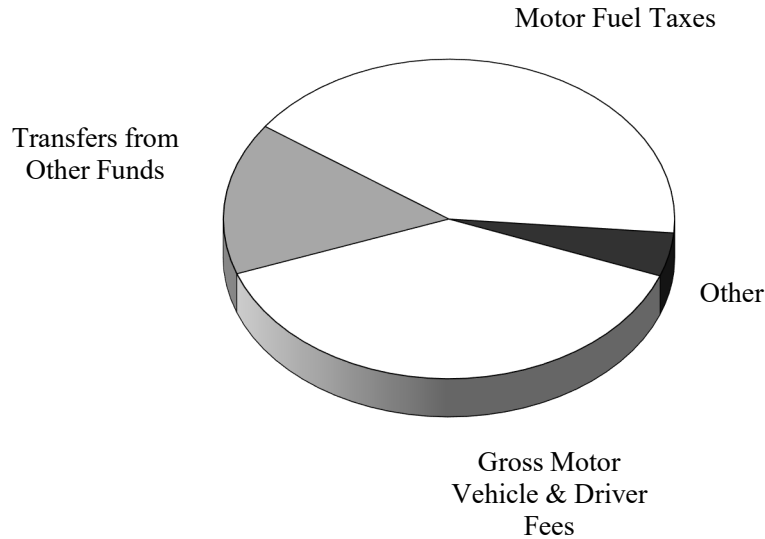
TABLE 11

2023-25 Transportation Fund Condition Statement

	<u>2023-24</u>	<u>2024-25</u>
Opening Balance	\$92,489,600	\$16,158,800
Revenues		
Motor Fuel Tax	\$1,075,974,300	\$1,077,175,800
Registration and Title Fee Revenues		
Registration Revenues	715,224,300	717,364,400
Title Revenues	208,676,100	223,176,800
Miscellaneous Motor Vehicle Fees	30,390,600	30,576,200
Less Revenue Bond Debt Service	-200,858,400	-194,894,700
Petroleum Inspection Fee One-Cent Deposit	38,690,200	38,733,400
Driver's License Fees	38,601,500	38,536,400
Aeronautical Fees and Taxes	6,616,200	7,377,100
Railroad Property Taxes	34,347,200	30,307,300
Miscellaneous Departmental Revenues	14,236,200	13,859,000
Investment Earnings	23,000,000	13,000,000
Transfers from Other Funds		
Ongoing General Fund Transfer	48,112,000	51,700,000
One-Time General Fund Transfer	555,523,900	0
Electric Vehicle Sales Tax Transfer	39,300,000	55,100,000
Petroleum Inspection Fund Unencumbered Balance	17,103,800	17,146,500
Petroleum Inspection Fund Ongoing Transfer	6,258,500	6,258,500
Railroad Personal Property Tax Transfer	0	8,000,000
Total Annual Revenues	<u>\$2,651,196,400</u>	<u>\$2,133,416,700</u>
Total Available	\$2,743,686,000	\$2,149,575,500
Appropriations and Reserves		
DOT Appropriations	\$2,672,292,900	\$2,033,837,700
Less Estimated Lapses	-3,000,000	-3,000,000
Compensation and Other Fund Reserves	17,934,800	17,934,800
Joint Committee on Finance Supplemental		
Appropriation	12,500,000	6,000,000
Other Agency Appropriations	<u>27,799,500</u>	<u>28,191,500</u>
Net Appropriations and Reserves	<u>\$2,727,527,200</u>	<u>\$2,082,964,000</u>
Unappropriated Balance	\$16,158,800	\$66,611,500

FIGURE 10

Estimated 2023-25 Transportation Fund Revenues



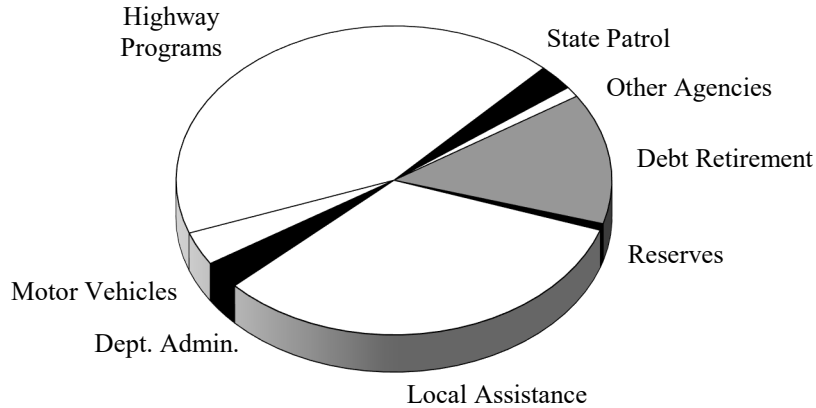
<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Motor Fuel Taxes	\$2,153,150,100	41.6%
Gross Motor Vehicle and Driver Fees*	2,002,546,300	38.7
Transfers from Other Funds	804,503,200	15.5
Petroleum Inspection Fee One-Cent Deposit	77,423,600	1.5
Railroad Property Taxes	64,654,500	1.2
Aeronautical Taxes and Fees	13,993,300	0.3
Miscellaneous Revenue	<u>64,095,200</u>	<u>1.2</u>
Total	\$5,180,366,200	100.0%

*The amount shown is the total motor vehicle fee revenue before deductions for the payment of revenue bond debt service.

Note: The 2023-25 opening balance in the transportation fund totaled \$92.5 million, so the total amount of revenues available in the 2023-25 biennium is estimated at \$5,272.9 million.

FIGURE 11

**2023-25 Transportation Fund Appropriations
By Category**



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
Highway Programs*	\$2,213,093,400	42.5%
Local Assistance	1,704,455,700	32.7
Debt Retirement	709,268,900	13.6
Division of Motor Vehicles	180,755,000	3.5
Department Administration	142,209,400	2.7
Division of State Patrol	152,101,300	2.9
Other Agencies	74,491,000	1.4
Reserves	<u>35,869,600</u>	<u>0.7</u>
Total	\$5,212,244,300	100.0%

*Does not include transportation fund-supported bond proceeds.

Note: Lapses to the transportation fund from the appropriations above are estimated to be \$6.0 million in 2023-25. Therefore, expenditures are estimated to be \$5,206.2 million.

OVERVIEW

LOTTERY FUND BUDGET

TABLE 12

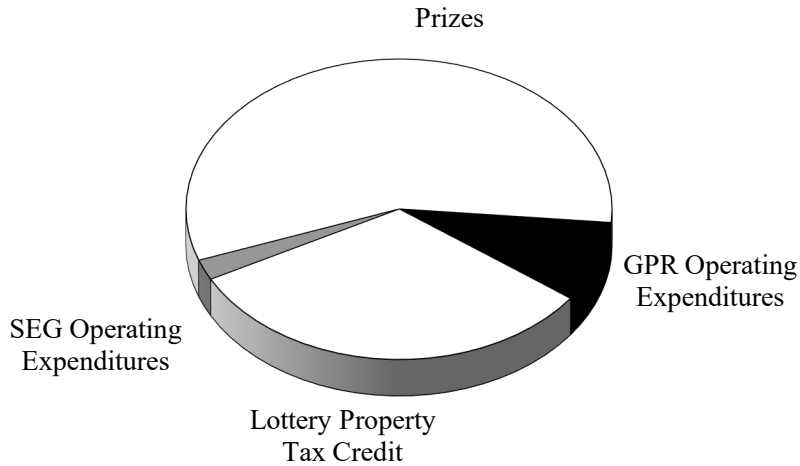
2023-25 Lottery Fund Condition Statement

	<u>2023-24</u>	<u>2024-25</u>
Fiscal Year Opening Balance	\$43,939,100	\$18,247,600
Operating Revenues		
Total Ticket Sales	\$912,117,200	\$912,117,200
Retailer Fees and Miscellaneous	<u>262,800</u>	<u>262,800</u>
Gross Revenues	\$912,380,000	\$912,380,000
Expenditures (SEG)		
Prizes	\$578,481,400	\$578,481,400
General Program Operations	20,728,900	20,768,800
Gaming Law Enforcement	464,500	464,500
Lottery Credit Administration	337,600	337,600
Program and Other Reserves	<u>235,300</u>	<u>528,700</u>
Total SEG Expenditures	\$600,247,700	\$600,581,000
Expenditures (GPR)		
Retailer Compensation	\$64,366,400	\$64,366,400
Vendor Fees	<u>24,358,400</u>	<u>24,358,400</u>
Total GPR Expenditures	\$88,724,800	\$88,724,800
Net SEG Proceeds	\$312,132,300	\$311,799,000
Interest Earnings	\$1,052,000	\$841,000
Total Available for Tax Relief *	\$357,123,400	\$330,887,600
Appropriations For Tax Relief		
Lottery and Gaming Credit	\$338,025,800	\$311,790,000
Late Lottery and Gaming Credit Applications	<u>850,000</u>	<u>850,000</u>
Total Appropriations for Tax Relief	\$338,875,800	\$312,640,000
Gross Closing Balance	\$18,247,600	\$18,247,600
Reserve (2% of Gross Revenues)	\$18,247,600	\$18,247,600
Net Closing Balance	\$0	\$0

*Opening balance, net SEG proceeds, and interest earnings.

FIGURE 12

2023-25 Lottery Fund Expenditures



	<u>Amount</u>	<u>Percent of Total</u>
Prizes	\$1,156,962,800	57.0%
Lottery Property Tax Credit*	651,515,800	32.1
GPR Operating Expenditures	(177,449,600)	(8.7)
Retailer Compensation	128,732,800	6.3
Vendor Payments	48,716,800	2.4
SEG Operating Expenditures	(43,865,900)	(2.2)
General Program Operations	41,497,700	2.0
Appropriations to DOJ and DOR	1,604,200	0.1
Program Reserves and Miscellaneous	<u>764,000</u>	<u><0.1</u>
TOTAL	\$2,029,794,100	100.0%

* Includes late credit claims.