



**LEGISLATIVE
FISCAL BUREAU**

STATE OF WISCONSIN

MARCH 2023

Summary of Governor's Budget Recommendations

2023-25 Wisconsin State Budget

2023-25 WISCONSIN STATE BUDGET

Summary of Governor's Budget Recommendations

Legislative Fiscal Bureau

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INTRODUCTION

This document provides a summary of each agency, program, and item contained in the state's 2023-25 budget as recommended by the Governor. The Governor's budget has been introduced in identical form as 2023 Assembly Bill 43 and 2023 Senate Bill 70.

An introductory portion of this document contains a Table of Contents, Index to Selected Provisions, Key to Abbreviations, and User's Guide. The Index to Selected Provisions is intended to assist the reader in locating items that one might not associate with a specific state agency.

The "2023-25 Overview" section provides a series of tables that display the Governor's recommended 2023-25 revenues, appropriations, and position levels.

Following the summary information is a section that contains summaries for each state agency and program within the bill. The agency summaries appear in alphabetical order and contain a funding and position table as well as a brief narrative description and corresponding fiscal effect, if any, of each budget provision.

The intent of the document is to summarize the Governor's 2023-25 budget as represented in AB 43/SB 70, the Executive Budget Book, and other budget materials prepared by the Department of Administration. Accordingly, the revenue and appropriation amounts of this summary are those developed by the Administration.

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KEY TO ABBREVIATIONS

REVENUES

BR	Bond revenues which are available from the contracting of public debt (general obligation bonds), from debt which is to be repaid only from pledged or project revenues (revenue bonds), or from debt where repayment is backed by the state's moral obligation pledge and subject to annual appropriation by the Legislature (appropriation obligation bonds).
GPR-Earned	Departmental revenues which are collected by individual state agencies and deposited in the general fund.
GPR-Tax	Revenues which are collected from general fund taxes.
GPR-Tribal	Revenues which are collected from tribal gaming revenues and deposited in the general fund.
REV	Revenue

APPROPRIATIONS

GPR	Appropriations financed from general purpose revenues available in the state's general fund.
FED	Appropriations financed from federal revenues.
PR	Appropriations financed from program revenues, such as user fees or product sales.
PR-S	Program Revenue-Service. Appropriations financed from funds transferred between or within state agencies for the purpose of reimbursement for services or materials.
SEG	Appropriations financed from segregated revenues.
SEG-L	Appropriations financed from local revenues which are administered through a state segregated fund.

SEG-S	Segregated Revenue-Service. Segregated appropriations financed from funds transferred between or within state agencies for the purpose of reimbursement for services or materials.
Lapse	Budgeted amounts that are unspent at the end of a fiscal period which revert back to the fund from which they were appropriated.

OTHER

2021 Wisconsin Act 58	The 2021-23 biennial budget act.
AB 43/SB 70	Assembly Bill 43/Senate Bill 70, identical bills which incorporate the Governor's 2023-25 budget recommendations.
CY	Calendar year.
FY	Fiscal year.
FTE	Full-time equivalent position.
LTE	Limited-term employment position for which employment is limited to 1,040 hours per appointment in a 12-month period.
2022-23 Adjusted Base	The total 2022-23 authorized funding level for an agency or program. The adjusted base equals 2022-23 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2023-25.
2022-23 Base Year Doubled	The 2022-23 base multiplied by two. This produces the biennial base level against which 2023-25 budget levels may be compared.

USER'S GUIDE

The following explanation of entries is keyed to the accompanying sample on entry page 5.

- ① Name of agency.
- ② Listed in this column are the funding sources for the amounts shown in Columns 3 through 5. Only the funding sources which are included in the agency's budget are shown.
- ③ The 2022-23 adjusted base represents authorized appropriation and position levels for 2022-23.
- ④ The Governor's recommended budget and position levels for 2023-24 and 2024-25.
- ⑤ These columns indicate the change, by amount and percentage, of the Governor's recommendation over the 2022-23 adjusted base year, doubled. For positions, the comparison is made between the recommended authorization for 2024-25 and that of 2022-23.
- ⑥ Indicates the beginning of the summary of each fiscal and statutory change to the agency's base budget and current law.
- ⑦ This uniform entry, "Standard Budget Adjustments," includes such things as full funding of continuing positions, turnover reductions, and removal of one-time funding items. The box, to the right of the title, highlights the funding and position change to the agency's base as a result of the item. For every item which has a fiscal and/or position change, a box with that information will be presented.
- ⑧ Listed here will be the bill section(s), if any, of the budget bill which relate to the provision. If the only change is to the agency's funding level (contained in the schedule of appropriations, Section 257 of the budget bill) no bill section will be listed.

WISCONSIN TECHNICAL COLLEGE SYSTEM 1

Budget Summary 5						FTE Position Summary 5				
2	3	4		2023-25 Change Over		3	4		2024-25 5	
	2022-23	Governor	2023-24	2024-25	Base Year Doubled		2022-23	Governor	2024-25	Over 2022-23
Fund	Adjusted Base			Amount	%				Number	%
GPR	\$579,933,100	\$623,024,900	\$618,024,900	\$81,183,600	7.0%	23.25	26.25	26.25	3.00	12.9%
FED	33,364,600	32,921,300	32,921,300	- 886,600	- 1.3	26.75	23.75	23.75	- 3.00	- 11.2
PR	4,724,400	4,714,000	4,714,000	- 20,800	- 0.2	5.00	5.00	5.00	0.00	0.0
TOTAL	\$618,022,100	\$660,660,200	\$655,660,200	\$80,276,200	6.5%	55.00	55.00	55.00	0.00	0.0%

6 Budget Change Items

7

1. STANDARD BUDGET ADJUSTMENTS

GPR	\$133,600
FED	- 136,600
PR	- 20,800
Total	- \$23,800

Governor: Provide adjustments to the base budget totaling \$133,600 GPR, -\$136,600 FED, and -\$20,800 PR for: (a) full funding of continuing position salaries and fringe benefits (\$73,900 GPR, -\$3,200 FED, and \$1,200 PR annually); and (b) lease and directed moves costs (-\$7,100 GPR, -\$65,100 FED, and -\$11,600 PR annually).

2. GENERAL AID

GPR	\$65,800,000
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Governor: Provide an increase of \$32,900,000 annually in the appropriation for state general aid for technical colleges. This additional funding would be allocated under the current law that specifies that 70% of the funding in the appropriation is distributed under the partially equalizing general aid formula and 30% is distributed under the formula established for outcomes-based funding. Base level funding is \$103,284,900 annually.

3. GRANTS FOR HEALTH-CARE RELATED CREDITS TAKEN IN DUAL ENROLLMENT PROGRAMS

GPR	\$4,000,000
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Governor: Provide \$2,000,000 annually for grants to technical colleges to reimburse the colleges for costs related to providing high school students dual enrollment courses related to health care, as determined by the System Board.

8 [Bill Sections: 348 and 672]

2023-25 OVERVIEW

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>% of Total</u>
General Purpose Revenue	\$24,592,786,000	\$24,516,544,400	\$49,109,330,400	46.2%
Appropriations	24,227,525,300	23,934,929,700	48,162,455,000	
Compensation Reserves	365,260,700	581,614,700	946,875,400	
Federal Revenue	15,632,470,100	15,739,221,300	31,371,691,400	29.5%
Appropriations	15,551,696,500	15,626,912,600	31,178,609,100	
Compensation Reserves	80,773,600	112,308,700	193,082,300	
Program Revenue	7,715,610,700	7,641,809,300	15,357,420,000	14.5%
Appropriations	7,573,848,600	7,444,701,300	15,018,549,900	
Compensation Reserves	141,762,100	197,108,000	338,870,100	
Segregated Revenue	4,807,489,100	4,775,779,900	9,583,269,000	9.0%
Appropriations	4,727,804,600	4,664,985,500	9,392,790,100	
Compensation Reserves	<u>79,684,500</u>	<u>110,794,400</u>	<u>190,478,900</u>	
Subtotal	\$52,748,355,900	\$52,673,354,900	\$105,421,710,800	99.2%
Appropriations	52,080,875,000	51,671,529,100	103,752,404,100	
Compensation Reserves	667,480,900	1,001,825,800	1,669,306,700	
Bond Revenue			866,787,300	0.8%
General Obligation Bonding			327,073,000*	
Revenue Bonding			<u>539,714,300</u>	
TOTAL			\$106,288,498,100	100.0%

* Excludes \$1,725,000,000 of Economic Refunding Bonds.

TABLE 2

Summary of Total All Funds Appropriations and Reserves by Agency

<u>Agency</u>	<u>2022-23 Base Year Doubled</u>	<u>2023-25 Agency Request</u>	<u>Governor's Recommendation</u>			<u>2023-25 Change Over Base Doubled</u>	
			<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>Amount</u>	<u>Percent</u>
Administration	\$1,225,974,400	\$1,244,912,200	\$1,618,919,200	\$718,649,700	\$2,337,568,900	\$1,111,594,500	90.7%
Agriculture, Trade and Consumer Protection	220,845,600	236,639,400	145,933,700	147,024,900	292,958,600	72,113,000	32.7
Appropriation Obligation Bonds	622,359,600	632,572,400	309,266,800	336,940,900	646,207,700	23,848,100	3.8
Board for People with Developmental Disab.	3,442,800	3,341,400	1,668,300	1,668,300	3,336,600	-106,200	-3.1
Board of Commissioners of Public Lands	3,399,600	3,738,900	1,864,100	1,881,400	3,745,500	345,900	10.2
Board on Aging and Long-Term Care	7,636,600	8,398,000	4,140,500	4,199,100	8,339,600	703,000	9.2
Building Commission	83,467,600	83,467,600	46,378,500	99,825,400	146,203,900	62,736,300	75.2
Child Abuse and Neglect Prevention Board	6,486,400	6,784,400	7,548,800	7,548,800	15,097,600	8,611,200	132.8
Children and Families	2,914,604,000	2,929,959,400	1,734,915,400	1,943,069,100	3,677,984,500	763,380,500	26.2
Circuit Courts	231,942,600	234,487,300	118,081,100	117,207,300	235,288,400	3,345,800	1.4
Compensation Reserves	---	---	667,480,900	1,001,825,800	1,669,306,700	1,669,306,700	N.A.
Corrections	2,944,268,800	3,172,798,500	1,541,350,300	1,569,133,300	3,110,483,600	166,214,800	5.6
Court of Appeals	24,769,000	24,228,800	11,983,200	12,005,500	23,988,700	-780,300	-3.2
District Attorneys	122,631,400	159,705,900	72,559,700	74,449,000	147,008,700	24,377,300	19.9
Educational Communications Board	41,810,800	42,825,700	21,467,500	21,267,400	42,734,900	924,100	2.2
Elections Commission	12,157,400	14,737,500	7,843,400	7,443,500	15,286,900	3,129,500	25.7
Employee Trust Funds	105,489,600	143,248,100	57,636,300	62,423,600	120,059,900	14,570,300	13.8
Employment Relations Commission	2,058,800	2,045,600	1,395,900	1,500,100	2,896,000	837,200	40.7
Environmental Improvement Fund	26,974,000	26,974,000	211,509,300	11,329,500	222,838,800	195,864,800	726.1
Ethics Commission	3,082,800	3,660,200	1,827,700	1,827,700	3,655,400	572,600	18.6
Financial Institutions	38,658,600	39,266,200	26,049,200	25,535,200	51,584,400	12,925,800	33.4
Fox River Navigational System Authority	250,800	250,800	125,400	125,400	250,800	0	0.0
Governor	8,716,400	9,060,800	4,530,400	4,530,400	9,060,800	344,400	4.0
Health Services	30,305,887,800	34,042,932,600	17,636,197,200	17,658,754,000	35,294,951,200	4,989,063,400	16.5
Higher Educational Aids Board	300,877,800	300,903,600	162,093,300	168,044,100	330,137,400	29,259,600	9.7
Historical Society	62,632,400	80,767,900	42,165,100	40,834,900	83,000,000	20,367,600	32.5
Insurance	567,022,600	627,241,900	319,045,000	322,529,200	641,574,200	74,551,600	13.1
Investment Board	205,462,200	205,462,200	102,731,100	102,731,100	205,462,200	0	0.0
Judicial Commission	705,600	702,000	351,700	352,400	704,100	-1,500	-0.2
Judicial Council	0	222,000	0	0	0	0	N.A.

Agency	2022-23 Base Year Doubled	2023-25 Agency Request	Governor's Recommendation			2023-25 Change Over Base Doubled	
			2023-24	2024-25	2023-25	Amount	Percent
Justice	\$317,439,000	\$490,324,300	\$198,315,000	\$211,344,900	\$409,659,900	\$92,220,900	29.1%
Kickapoo Reserve Management Board	2,089,600	2,048,000	1,031,700	1,031,700	2,063,400	-26,200	-1.3
Labor and Industry Review Commission	5,751,200	6,115,200	3,052,300	3,052,300	6,104,600	353,400	6.1
Legislature	184,596,600	185,190,800	92,926,200	93,174,000	186,100,200	1,503,600	0.8
Lieutenant Governor	970,200	996,400	498,200	498,200	996,400	26,200	2.7
Lower Wisconsin State Riverway Board	526,000	532,000	266,000	266,000	532,000	6,000	1.1
Medical College of Wisconsin	22,231,800	22,231,800	21,982,000	21,440,300	43,422,300	21,190,500	95.3
Military Affairs	290,711,600	356,293,200	236,060,800	189,387,500	425,448,300	134,736,700	46.3
Miscellaneous Appropriations	390,468,400	438,272,600	221,494,000	222,091,900	443,585,900	53,117,500	13.6
Natural Resources	1,134,851,800	1,150,193,200	708,511,400	626,506,500	1,335,017,900	200,166,100	17.6
Program Supplements	664,200	664,200	143,537,000	332,100	143,869,100	143,204,900	N.A.
Public Defender	229,312,200	271,183,300	134,946,900	136,956,500	271,903,400	42,591,200	18.6
Public Instruction	16,468,423,000	19,020,783,300	9,214,413,600	10,094,557,500	19,308,971,100	2,840,548,100	17.2
Public Service Commission	66,261,600	67,926,400	786,882,800	38,598,500	825,481,300	759,219,700	1,145.8
Revenue	487,397,600	483,732,700	261,594,700	258,176,600	519,771,300	32,373,700	6.6
Safety and Professional Services	122,110,600	142,789,600	73,891,500	75,797,200	149,688,700	27,578,100	22.6
Secretary of State	576,200	999,400	485,100	500,300	985,400	409,200	71.0
Shared Revenue and Tax Relief	5,859,709,800	5,903,404,900	3,160,247,300	3,910,016,400	7,070,263,700	1,210,553,900	20.7
State Fair Park Board	45,512,600	45,911,800	21,800,200	21,773,800	43,574,000	-1,938,600	-4.3
State Treasurer	260,600	822,600	180,000	197,400	377,400	116,800	44.8
Supreme Court	69,234,000	78,347,000	36,861,800	37,043,600	73,905,400	4,671,400	6.7
Tourism	36,575,400	37,906,900	75,855,900	32,272,500	108,128,400	71,553,000	195.6
Transportation	6,606,302,600	7,041,298,000	3,755,523,200	3,780,501,800	7,536,025,000	929,722,400	14.1
University of Wisconsin System	13,548,814,600	13,984,451,200	6,894,094,700	6,960,630,000	13,854,724,700	305,910,100	2.3
Veterans Affairs	285,779,800	310,899,100	157,695,600	158,711,700	316,407,300	30,627,500	10.7
Wisconsin Artistic Endowment Foundation	0	0	1,500,000	3,000,000	4,500,000	4,500,000	N.A.
Wisconsin Economic Development Corp.	83,101,400	83,101,400	196,550,700	81,550,700	278,101,400	195,000,000	234.7
Wisconsin Housing and Economic Development Authority	0	0	100,000,000	0	100,000,000	100,000,000	N.A.
Wisconsin Technical College System	1,236,044,200	1,318,688,000	660,660,200	655,660,200	1,316,320,400	80,276,200	6.5
Workforce Development	<u>740,826,400</u>	<u>799,210,900</u>	<u>710,438,100</u>	<u>593,627,800</u>	<u>1,304,065,900</u>	<u>563,239,500</u>	76.0
TOTAL	\$88,330,159,000	\$96,525,653,500	\$52,748,355,900	\$52,673,354,900	\$105,421,710,800	\$17,091,551,800	19.3%

TABLE 3

Summary of All Funds Full-Time Equivalent Positions by Agency

<u>Agency</u>	2022-23 <u>Base</u>	2024-25 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2024-25 Change Over 2022-23</u>	
			<u>2023-24</u>	<u>2024-25</u>	<u>Number</u>	<u>Percent</u>
Administration	1,459.78	1,450.78	1,544.78	1,535.78	76.00	5.2%
Agriculture, Trade and Consumer Protection	641.29	641.29	658.79	658.79	17.50	2.7
Board for People with Developmental Disab.	7.00	7.00	7.00	7.00	0.00	0.0
Board of Commissioners of Public Lands	9.50	10.50	10.50	10.50	1.00	10.5
Board on Aging and Long-Term Care	44.50	47.50	47.50	47.50	3.00	6.7
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	7.00	0.00	0.0
Children and Families	821.67	794.67	811.67	808.67	-13.00	-1.6
Circuit Courts	543.00	551.00	551.00	551.00	8.00	1.5
Corrections	10,261.52	10,261.52	10,256.12	10,263.12	1.60	0.0
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	544.90	554.20	586.70	546.70	1.80	0.3
Educational Communications Board	54.18	54.18	54.18	54.18	0.00	0.0
Elections Commission	32.00	42.00	42.00	42.00	10.00	31.3
Employee Trust Funds	275.20	291.20	291.20	291.20	16.00	5.8
Employment Relations Commission	6.00	6.00	9.00	9.00	3.00	50.0
Ethics Commission	8.00	8.00	8.00	8.00	0.00	0.0
Financial Institutions	141.54	141.54	144.04	144.04	2.50	1.8
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	6,589.92	6,450.92	6,982.92	6,903.42	313.50	4.8
Higher Educational Aids Board	10.00	10.00	14.00	14.00	4.00	40.0
Historical Society	177.70	182.70	182.70	182.70	5.00	2.8
Insurance	134.83	134.83	172.33	172.33	37.50	27.8
Investment Board	290.00	290.00	290.00	290.00	0.00	0.0
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	747.84	818.84	772.34	765.34	17.50	2.3
Kickapoo Reserve Management Board	4.00	4.00	4.00	4.00	0.00	0.0
Labor and Industry Review Commission	18.70	18.70	18.70	18.70	0.00	0.0
Legislature	777.97	787.97	780.97	780.97	3.00	0.4
Lieutenant Governor	5.00	5.00	5.00	5.00	0.00	0.0
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	2.00	0.00	0.0
Military Affairs	604.00	587.00	617.50	613.50	9.50	1.6
Natural Resources	2,553.43	2,544.43	2,570.43	2,569.43	16.00	0.6
Public Defender	682.85	686.85	732.85	669.85	-13.00	-1.9
Public Instruction	654.00	657.00	659.00	659.00	5.00	0.8

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

<u>Agency</u>	2022-23 <u>Base</u>	2024-25 Agency <u>Request</u>	<u>Governor</u>		Governor's 2024-25 <u>Change Over 2022-23</u>	
			<u>2023-24</u>	<u>2024-25</u>	<u>Number</u>	<u>Percent</u>
Public Service Commission	161.75	161.75	169.25	169.25	7.50	4.6%
Revenue	1,178.00	1,178.00	1,219.60	1,219.60	41.60	3.5
Safety and Professional Services	242.14	312.14	321.64	320.64	78.50	32.4
Secretary of State	2.00	4.00	4.00	4.00	2.00	100.0
State Fair Park Board	47.00	47.00	47.00	47.00	0.00	0.0
State Treasurer	1.00	4.00	2.00	2.00	1.00	100.0
Supreme Court	232.85	234.10	233.10	233.10	0.25	0.1
Tourism	34.00	34.00	41.50	41.50	7.50	22.1
Transportation	3,287.41	3,287.41	3,341.41	3,341.41	54.00	1.6
University of Wisconsin System	36,534.36	36,455.13	36,473.63	36,475.66	-58.70	-0.2
Veterans Affairs	1,242.43	1,242.43	1,252.93	1,252.93	10.50	0.8
Wisconsin Technical College System	55.00	55.00	55.00	55.00	0.00	0.0
Workforce Development	<u>1,674.45</u>	<u>1,603.45</u>	<u>1,677.45</u>	<u>1,821.45</u>	<u>147.00</u>	8.8
TOTAL	72,916.46	72,782.78	73,787.48	73,733.01	816.55	1.1%

Full-Time Equivalent Positions Summary by Funding Source

<u>Fund</u>	2022-23 <u>Base</u>	2024-25 Agency <u>Request</u>	<u>Governor</u>		Governor's 2024-25 <u>Change Over 2022-23</u>	
			<u>2023-24</u>	<u>2024-25</u>	<u>Number</u>	<u>Percent</u>
GPR	35,613.81	35,740.41	35,952.51	35,982.41	368.60	1.0%
FED	10,978.93	10,578.48	10,888.16	10,589.96	-388.97	-3.5
PR	21,477.32	21,603.49	21,933.16	21,993.99	516.67	2.4
SEG	<u>4,846.40</u>	<u>4,860.40</u>	<u>5,013.65</u>	<u>5,166.65</u>	<u>320.25</u>	6.6
TOTAL	72,916.46	72,782.78	73,787.48	73,733.01	816.55	1.1%

TABLE 4

Summary of General Fund Appropriations and Reserves by Agency

Agency	2022-23 Base Year Doubled	2023-25 Agency Request	Governor's Recommendation			2023-25 Change Over Base Doubled	
			2023-24	2024-25	2023-25	Amount	Percent
Administration	\$34,900,800	\$34,849,600	\$946,258,700	\$83,925,000	\$1,030,183,700	\$995,282,900	2,851.7%
Agriculture, Trade and Consumer Protection	61,674,200	66,215,600	55,863,600	56,160,600	112,024,200	50,350,000	81.6
Appropriation Obligation Bonds	622,359,600	632,572,400	309,266,800	336,940,900	646,207,700	23,848,100	3.8
Board for People with Developmental Disab.	258,000	258,000	134,800	134,800	269,600	11,600	4.5
Board of Commissioners of Public Lands	3,294,200	3,633,500	1,811,400	1,828,700	3,640,100	345,900	10.5
Board on Aging and Long-Term Care	3,421,000	3,862,300	1,907,300	1,935,600	3,842,900	421,900	12.3
Building Commission	80,296,400	80,296,400	44,443,100	96,718,100	141,161,200	60,864,800	75.8
Child Abuse and Neglect Prevention Board	1,990,000	1,990,000	5,145,000	5,145,000	10,290,000	8,300,000	417.1
Children and Families	1,009,655,600	1,001,460,500	682,124,500	839,206,200	1,521,330,700	511,675,100	50.7
Circuit Courts	231,477,200	234,021,900	117,848,400	116,974,600	234,823,000	3,345,800	1.4
Compensation Reserves	---	---	365,260,700	581,614,700	946,875,400	946,875,400	N.A.
Corrections	2,690,131,600	2,890,973,200	1,400,801,100	1,428,057,000	2,828,858,100	138,726,500	5.2
Court of Appeals	24,769,000	24,228,800	11,983,200	12,005,500	23,988,700	-780,300	-3.2
District Attorneys	113,249,800	149,650,300	66,197,900	70,755,200	136,953,100	23,703,300	20.9
Educational Communications Board	11,668,400	12,190,600	5,965,900	5,754,600	11,720,500	52,100	0.4
Elections Commission	9,739,000	12,105,400	6,516,900	6,114,300	12,631,200	2,892,200	29.7
Employee Trust Funds	65,000	49,300	27,900	21,400	49,300	-15,700	-24.2
Employment Relations Commission	1,767,600	1,754,400	1,250,300	1,354,500	2,604,800	837,200	47.4
Environmental Improvement Fund	12,974,000	12,974,000	205,509,300	6,829,500	212,338,800	199,364,800	1,536.6
Ethics Commission	2,027,400	2,390,200	1,192,700	1,192,700	2,385,400	358,000	17.7
Financial Institutions	0	0	2,000,000	0	2,000,000	2,000,000	N.A.
Governor	8,716,400	9,060,800	4,530,400	4,530,400	9,060,800	344,400	4.0
Health Services	9,955,674,800*	9,182,706,000	4,670,204,600	4,945,472,800	9,615,677,400	-339,997,400	-3.4
Higher Educational Aids Board	297,243,000	297,268,800	160,251,800	166,177,300	326,429,100	29,186,100	9.8
Historical Society	44,154,000	48,700,800	28,153,100	25,693,700	53,846,800	9,692,800	22.0
Insurance	68,466,400	79,933,500	23,715,900	59,464,900	83,180,800	14,714,400	21.5
Judicial Commission	705,600	702,000	351,700	352,400	704,100	-1,500	-0.2
Judicial Council	0	222,000	0	0	0	0	N.A.
Justice	158,032,200	259,709,300	113,908,900	128,219,400	242,128,300	84,096,100	53.2
Labor and Industry Review Commission	305,200	317,200	165,800	165,800	331,600	26,400	8.7

Agency	2022-23 Base Year Doubled	2023-25 Agency Request	Governor's Recommendation			2023-25 Change Over Base Doubled	
			2023-24	2024-25	2023-25	Amount	Percent
Legislature	\$179,703,600	\$179,927,600	\$90,401,800	\$90,456,600	\$180,858,400	\$1,154,800	0.6%
Lieutenant Governor	970,200	996,400	498,200	498,200	996,400	26,200	2.7
Medical College of Wisconsin	21,736,800	21,736,800	21,734,500	21,192,800	42,927,300	21,190,500	97.5
Military Affairs	67,803,000	68,114,400	88,038,100	41,361,000	129,399,100	61,596,100	90.8
Miscellaneous Appropriations	325,882,400	373,686,600	189,201,000	189,798,900	378,999,900	53,117,500	16.3
Natural Resources	189,000,200	189,837,000	187,879,400	99,744,300	287,623,700	98,623,500	52.2
Program Supplements	664,200	664,200	94,240,300	332,100	94,572,400	93,908,200	N.A.
Public Defender	226,301,800	268,236,500	133,466,100	135,476,100	268,942,200	42,640,400	18.8
Public Instruction	14,451,763,600	16,990,103,000	8,190,432,800	9,070,352,400	17,260,785,200	2,809,021,600	19.4
Public Service Commission	0	0	751,750,000	3,500,000	755,250,000	755,250,000	N.A.
Revenue	385,260,600	380,990,400	198,190,900	195,268,400	393,459,300	8,198,700	2.1
Shared Revenue and Tax Relief	5,102,097,000	5,062,484,900	2,727,749,300	3,473,775,200	6,201,524,500	1,099,427,500	21.5
State Fair Park Board	3,320,600	3,320,600	1,229,800	1,303,000	2,532,800	-787,800	-23.7
State Treasurer	0	283,600	0	0	0	0	N.A.
Supreme Court	36,462,200	40,350,000	18,100,700	18,113,200	36,213,900	-248,300	-0.7
Tourism	12,974,000	14,696,100	73,166,800	29,583,400	102,750,200	89,776,200	692.0
Transportation	175,119,800	179,646,500	150,277,200	78,008,700	228,285,900	53,166,100	30.4
University of Wisconsin System	2,476,144,400	2,769,552,600	1,266,299,200	1,343,447,100	2,609,746,300	133,601,900	5.4
Veterans Affairs	3,499,800	3,649,800	1,778,800	2,042,700	3,821,500	321,700	9.2
Wisconsin Economic Development Corp.	9,101,400	9,101,400	157,050,700	42,050,700	199,101,400	190,000,000	2,087.6
Wisconsin Housing and Economic Development Authority	0	0	100,000,000	0	100,000,000	100,000,000	N.A.
Wisconsin Technical College System	1,159,866,200	1,243,264,000	623,024,900	618,024,900	1,241,049,800	81,183,600	7.0
Workforce Development	110,215,000	111,058,200	295,483,800	79,469,100	374,952,900	264,737,900	240.2
TOTAL	\$40,386,903,200	\$42,955,797,400	\$24,592,786,000	\$24,516,544,400	\$49,109,330,400	\$8,722,427,200	21.6%

* Includes \$527,783,700 GPR for Medical Assistance (MA) that was transferred, on a one-time basis, to the MA SEG Trust Fund in 2022-23.

TABLE 5

Summary of General Fund Full-Time Equivalent Positions by Agency

<u>Agency</u>	2022-23 <u>Base</u>	2024-25 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2024-25 Change Over 2022-23</u>	
			<u>2023-24</u>	<u>2024-25</u>	<u>Number</u>	<u>Percent</u>
Administration	59.87	59.87	87.92	87.92	28.05	46.9%
Agriculture, Trade and Consumer Protection	201.40	201.40	214.90	214.90	13.50	6.7
Board of Commissioners of Public Lands	9.50	10.50	10.50	10.50	1.00	10.5
Board on Aging and Long-Term Care	20.48	21.98	21.98	21.98	1.50	7.3
Children and Families	232.92	232.92	244.44	244.44	11.52	4.9
Circuit Courts	543.00	551.00	551.00	551.00	8.00	1.5
Corrections	9,716.22	9,723.92	9,718.52	9,725.52	9.30	0.1
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	456.40	518.70	505.20	511.20	54.80	12.0
Educational Communications Board	25.94	25.94	25.94	25.94	0.00	0.0
Elections Commission	25.75	35.75	35.75	35.75	10.00	38.8
Employment Relations Commission	6.00	6.00	9.00	9.00	3.00	50.0
Ethics Commission	4.70	4.70	4.70	4.70	0.00	0.0
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	2,642.84	2,583.74	2,751.05	2,748.72	105.88	4.0
Higher Educational Aids Board	10.00	10.00	14.00	14.00	4.00	40.0
Historical Society	112.65	116.65	116.65	116.65	4.00	3.6
Insurance	0.00	0.00	10.00	10.00	10.00	N.A.
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	405.58	521.78	447.08	453.28	47.70	11.8
Labor and Industry Review Commission	0.80	0.80	0.80	0.80	0.00	0.0
Legislature	758.17	768.17	761.17	761.17	3.00	0.4
Lieutenant Governor	5.00	5.00	5.00	5.00	0.00	0.0
Military Affairs	82.08	82.08	93.48	104.48	22.40	27.3
Natural Resources	222.52	222.52	225.52	225.52	3.00	1.3
Public Defender	614.85	681.85	664.85	664.85	50.00	8.1
Public Instruction	252.47	256.47	258.47	258.47	6.00	2.4
Revenue	950.15	950.15	983.15	983.15	33.00	3.5
State Treasurer	0.00	1.50	0.00	0.00	0.00	N.A.
Supreme Court	115.50	115.50	115.50	115.50	0.00	0.0
Tourism	32.00	32.00	40.50	40.50	8.50	26.6
University of Wisconsin System	17,817.99	17,706.49	17,725.99	17,728.02	-89.97	-0.5
Wisconsin Technical College System	23.25	26.25	26.25	26.25	3.00	12.9
Workforce Development	<u>151.03</u>	<u>151.03</u>	<u>168.45</u>	<u>168.45</u>	<u>17.42</u>	11.5
TOTAL	35,613.81	35,740.41	35,952.51	35,982.41	368.60	1.0%

TABLE 6**2023-25 General Fund Condition Statement**

	<u>2023-24</u>	<u>2024-25</u>
Revenues		
Opening Balance, July 1	\$7,098,760,500	\$1,908,279,500
Taxes	21,730,547,000	22,545,187,900
Departmental Revenues		
Tribal Gaming Revenues	0	0
Other	<u>715,552,200</u>	<u>566,394,800</u>
Total Available	\$29,544,859,700	\$25,019,862,200
 Appropriations, Transfers, and Reserves		
Gross Appropriations	\$24,227,525,300	\$23,934,929,700
Transfers to:		
Transportation Fund	137,252,100	173,358,500
Capital Improvement Fund	1,955,000,000	
Budget Stabilization Fund	500,000,000	
Transportation Facilities Rev. Obligation Repayment Fund	379,369,800	
Family and Medical Leave Benefits Insurance Fund	243,413,400	
Artistic Endowment Fund	100,000,000	
Veterans Homes Institutional Operations Account	10,000,000	
Compensation Reserves	365,260,700	581,614,700
Less Lapses	<u>-281,241,100</u>	<u>-303,921,700</u>
Net Appropriations	\$27,636,580,200	\$24,385,981,200
 Balances		
Gross Balance	\$1,908,279,500	\$633,881,000
Less Required Statutory Balance	<u>-600,000,000</u>	<u>-600,000,000</u>
Net Balance, June 30	\$1,308,279,500	\$33,881,000

TABLE 7**Estimated 2023-25 General Fund Taxes**

<u>Tax Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>% of Total</u>
Individual Income	\$9,737,547,000	\$10,187,082,900	\$19,924,629,900	45.0%
Sales and Use	7,603,150,000	7,817,030,000	15,420,180,000	34.8
Corporate Income/Franchise	3,056,550,000	3,183,275,000	6,239,825,000	14.1
Public Utility	372,000,000	377,000,000	749,000,000	1.7
Excise				
Cigarette	441,300,000	430,200,000	871,500,000	2.0
Tobacco Products	94,000,000	96,000,000	190,000,000	0.4
Vapor Products	15,400,000	20,000,000	35,400,000	<0.1
Liquor and Wine	69,000,000	71,000,000	140,000,000	0.3
Beer	8,600,000	8,600,000	17,200,000	<0.1
Insurance Company	237,000,000	245,000,000	482,000,000	1.1
Miscellaneous	<u>96,000,000</u>	<u>110,000,000</u>	<u>206,000,000</u>	<u>0.5</u>
TOTAL	\$21,730,547,000	\$22,545,187,900	\$44,275,734,900	100.0%

TABLE 8
2023-25 Departmental Revenues

<u>Agency</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Total</u>
Administration	\$7,216,500	\$7,237,000	\$14,453,500
Agriculture, Trade and Consumer Protection	49,300	49,300	98,600
Appropriation Obligation Bonds	197,309,800	205,823,500	403,133,300
Board of Commissioner 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	80,738,000	79,367,400	160,105,400
Health Services	3,166,500	3,093,700	6,260,200
Higher Educational Communications Board	520,000	520,000	1,040,000
Insurance Commissioner	29,186,100	27,346,800	56,532,900
Interest Earnings	265,600,000	108,900,000	374,500,000
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
Public Defender	5,500	5,500	11,000
Public Service Commission	1,876,700	1,914,100	3,790,800
Revenue	34,072,600	36,728,800	70,801,400
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	\$715,552,200	\$566,394,800	\$1,281,947,000
Tribal Gaming	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$715,552,200	\$566,394,800	\$1,281,947,000

TABLE 9

Summary of 2023-25 Appropriations and Reserves By Functional Area

All Funds

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Human Resources	\$44,821,783,800	42.5%
Education	34,983,810,800	33.2
Environmental Resources	9,204,856,300	8.7
Shared Revenue and Tax Relief	7,070,263,700	6.7
General Executive	4,135,081,200	3.9
Commerce	2,282,962,600	2.2
Compensation Reserves	1,669,306,700	1.6
General Appropriations	733,658,900	0.7
Judicial	333,886,600	0.3
Legislative	<u>186,100,200</u>	<u>0.2</u>
TOTAL	\$105,421,710,800	100.0%

General Purpose Revenue

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Education	\$21,546,505,000	43.9%
Human Resources	14,970,460,000	30.5
Shared Revenue and Tax Relief	6,201,524,500	12.6
General Executive	2,367,556,100	4.8
Commerce	1,154,089,200	2.3
Compensation Reserves	946,875,400	1.9
Environmental Resources	830,998,600	1.7
General Appropriations	614,733,500	1.3
Judicial	295,729,700	0.6
Legislative	<u>180,858,400</u>	<u>0.4</u>
TOTAL	\$49,109,330,400	100.0%

TABLE 10

Summary of 2023-25 Appropriations and Reserves By Purpose

All Funds

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Aids to Individuals and Organizations	\$39,775,183,600	37.7%
State Operations	35,371,075,500	33.6
Local Assistance	<u>30,275,451,700</u>	<u>28.7</u>
TOTAL	\$105,421,710,800	100.0%

General Purpose Revenue

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Local Assistance	\$23,808,059,300	48.5%
Aids to Individuals and Organizations	13,635,928,900	27.8
State Operations	<u>11,665,342,200</u>	<u>23.7</u>
TOTAL	\$49,109,330,400	100.0%