

# **2023-25 Estimates of Current Law Sum Sufficients and Debt Service on Appropriation Obligation Bonds**

Paper #106





## Legislative Fiscal Bureau

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May 1, 2023

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Revision to Budget Paper #106 (Sum Sufficient Appropriation Estimates)

Please note the following revision to Budget Paper #106.

Attachment 1, under Public Instruction, the revised numbers are as follows. Also shown are the revised GPR and All Fund Totals for Attachment 1.

<u>Statute, Agency and Purpose</u>	<u>Base</u> <u>2022-23</u>	<u>Change to Base</u> <u>2023-24</u>	<u>2024-25</u>
Public Instruction			
255 02 aq Per pupil aid	\$601,400,000	-\$10,397,000	-\$13,587,600
255 02 az Special Needs Scholarship Program	40,626,800	-7,604,100	-2,297,200
Grand Total GPR	\$4,682,752,800	\$24,436,000	\$41,200,500
Grand Total All Fund Sources	\$5,028,885,500	\$24,474,800	\$41,636,400





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May 2, 2023

Joint Committee on Finance

Paper #106

### **2023-25 Estimates of Current Law Sum Sufficient and Debt Service on Appropriation Obligation Bonds (Revised)**

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#### **BACKGROUND**

There are four types of appropriations in the state's schedule of appropriations, which is contained in Chapter 20 of the statutes. The four appropriation types are: (1) annual; (2) biennial; (3) continuing; and (4) sum sufficient. The first two types are sum certain in nature. That is, the Legislature has provided a specific amount of funding that cannot be exceeded except by a statutory change or a supplement approved by the Joint Committee on Finance. Expenditures from continuing appropriations are limited by the amount specifically appropriated or by the amount of available revenues from which the appropriation is made.

Sum sufficient appropriations are not limited and allow an agency to expend whatever amounts are necessary to fund a specific program. These appropriations generally apply to: (1) the payment of principal and interest (debt service); (2) the operation of the Office of the Governor, Courts, and the two houses of the Legislature; and (3) certain entitlement programs such as refundable business and property tax credits. Although not binding, an estimate of the amounts to be expended from sum sufficient appropriations is included in the biennial budget.

The attachments display estimates of current law changes to the 2022-23 base for sum sufficient appropriations for each year of the 2023-25 biennium. Attachment 1 shows changes to appropriations other than those for debt service. Attachment 2 provides changes to base year debt service appropriations and required debt service associated with the state's appropriation obligation bonds.

In total, sum sufficient estimates shown on the attachments for 2023-25 equal \$145.9 million.

## CONCLUSION

If the Committee includes the sum sufficient estimates and debt service on appropriation obligation bonds shown in the attachments in its version of the budget, the fiscal effects are shown below as a change to base.

	<u>2023-24</u>	<u>2024-25</u>	<u>Total</u>
GPR	\$4,557,800	\$118,382,400	\$122,940,200
PR	18,687,000	12,504,600	31,191,600
SEG	<u>-9,820,600</u>	<u>1,576,100</u>	<u>-8,244,500</u>
Total	\$13,424,200	\$132,463,100	\$145,887,300
GPR-Lapse	\$21,863,900	\$11,181,300	\$33,045,200
Total Change Including Lapses	\$35,288,100	\$143,644,400	\$178,932,500
GPR Change Including Lapses	\$26,421,700	\$129,563,700	\$155,985,400

Attachments

## ATTACHMENT 1

### Current Law 2023-25 Sum Sufficient Appropriation Estimates

<u>Statute, Agency and Purpose</u>		<u>Base</u> <u>2022-23</u>	<u>Change to Base</u> <u>2023-24</u> <u>2024-25</u>	
<b>General Purpose Revenue (GPR)</b>				
Agriculture, Trade and Consumer Protection				
115 02 b	Animal disease indemnities	\$108,600	\$0	\$0
Insurance Commissioner				
145 05 b	Reinsurance plan; state subsidy	34,233,200	-12,499,700	-17,698,200
Wisconsin Economic Development Corporation				
192 01 a	Operations and programs	4,550,700	-4,550,700	-4,550,700
Higher Educational Aids Board				
235 01 e	Minnesota-Wisconsin student reciprocity agreement	6,500,000	0	0
235 01 fw	Technical excellence higher education scholarships	1,100,000	0	0
235 01 fy	Academic excellence higher education scholarships	3,022,000	0	0
Public Instruction				
255 02 aq	Per pupil aid	601,400,000	-10,397,000	-13,587,600
255 02 az	Special Needs Scholarship Program	40,626,800	-7,604,100	-2,297,200
255 02 fm	Charter schools	86,584,100	2,353,100	4,761,800
255 02 fp	Charter schools; office of educational opportunity	9,805,000	11,363,200	15,078,100
255 02 fr	Parental choice program for eligible school districts and other school districts	172,417,000	23,442,400	45,665,100
255 02 fu	Milwaukee parental choice program	244,416,600	201,600	3,000,500
255 03 c	Grants for national teacher certification or master educator licensure	2,910,000	0	0
255 03 f	Interstate compact on educational opportunity for military children	900	0	0
Wisconsin Technical College System				
292 01 dp	Property tax relief aid	449,000,000	0	0
Natural Resources				
370 01 fe	Endangered resources - general fund	500,000	0	0
370 05 da	Aids in lieu of taxes - general fund	9,872,100	0	0

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Corrections				
410 01 c	Reimbursement claims of counties containing state prisons	\$41,000	\$0	\$0
410 03 c	Reimbursement claims of counties containing juvenile correctional facilities	95,000	0	0
Health Services				
435 04 ed	State supplement to federal supplemental security income program	156,941,000	3,457,200	3,457,200
435 05 da	Reimbursements to local units of government	1,009,400	0	0
Workforce Development				
445 01 aa	Special death benefit	525,000	0	0
445 01 c	Career and technical education completion awards	51,500	0	0
Justice				
455 02 am	Officer training reimbursement	150,000	0	0
455 05 d	Reimbursement for forensic examinations	1,280,000	0	0
Military Affairs				
465 01 c	Public emergencies	2,000,000	0	0
465 02 a	Tuition grants	5,800,000	0	0
465 03 am	Worker's compensation for local unit of government volunteers	80,000	0	0
465 03 e	Disaster recovery aid; public health emergency quarantine costs	4,500,000	0	0
Administration				
505 01 d	Special counsel	611,900	197,900	197,900
505 04 d	Claims awards	25,000	0	0
505 04 er	Service award program; state awards	2,884,300	1,900	86,500
505 08 am	Interest on racing and bingo moneys	100	-100	-100
Employee Trust Funds				
515 01 a	Annuity supplements and payments	32,500	-4,600	-11,100
Governor				
525 01 a	General program operations	3,882,500	0	0
525 01 b	Contingent fund	20,400	0	0
525 01 c	Membership in national associations	140,700	0	0
525 02 a	General program operations	314,600	0	0

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Circuit Courts*				
625 01 a	Circuit courts	\$87,784,400	\$1,107,000	\$1,196,600
Court of Appeals				
660 01 a	General program operations	12,384,500	0	0
Supreme Court				
680 01 a	General program operations	6,212,400	0	0
Legislature				
765 01 a	General program operations-assembly	32,496,100	0	0
765 01 b	General program operations-senate	23,736,400	0	0
765 01 d	Legislative documents	3,919,100	0	0
765 03 fa	Membership in national associations	294,500	8,700	17,700
Shared Revenue and Tax Relief				
835 01 c	Expenditure restraint program account	59,311,700	-1,166,000	-1,166,000
835 01 db	County and municipal aid account	708,387,500	-703,300	-703,300
835 01 dm	Public utility distribution account	87,916,900	1,032,900	6,400,700
835 01 e	State aid; tax exempt property	98,047,100	0	0
835 01 f	State aid; personal property tax exemption	75,530,900	90,000	90,000
835 02 b	Claim of right credit	150,000	-28,000	-28,000
835 02 bb	Jobs tax credit	1,000,000	0	-400,000
835 02 bg	Business development credit	11,700,000	4,000,000	4,800,000
835 02 br	Interest payments on overassessments of manufacturing property	10,000	0	0
835 02 c	Homestead tax credit	47,300,000	-5,100,000	-9,600,000
835 02 co	Enterprise zone jobs credit	77,500,000	-23,400,000	-42,000,000
835 02 cp	Electronics and information technology manufacturing zone credit	8,570,700	-245,700	-2,238,700
835 02 d	Research credit	21,000,000	300,000	500,000
835 02 dm	Farmland preservation credit	290,000	-50,000	-100,000
835 02 do	Farmland preservation credit, 2010 and beyond	16,500,000	-600,000	-800,000
835 02 em	Veterans and surviving spouses property tax credit	50,000,000	4,600,000	9,700,000
835 02 ep	Cigarette and tobacco product tax refunds	29,700,000	-2,600,000	-3,300,000
835 02 f	Earned income tax credit	25,500,000	1,000,000	2,400,000
835 03 b	School levy tax credit and first dollar credit	1,088,500,000	-272,000	-272,000
835 03 ef	Transfer to conservation fund; forestry	115,541,300	25,958,700	21,558,700

\*Includes funding and 8.0 positions pursuant to 2019 Act 184.

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Miscellaneous Appropriations				
855 01 bm	Payment of canceled drafts	\$4,700,000	\$0	\$0
855 04 a	Interest on overpayment of taxes	1,000,000	0	0
855 04 bm	Oil pipeline terminal tax distribution	6,000,000	2,300,000	1,900,000
855 04 bv	General fund supplement to veterans trust fund	15,276,200	-176,200	-876,200
855 04 cm	Illinois income tax reciprocity	118,000,000	13,400,000	20,000,000
855 04 e	Transfer to conservation fund; land acquisition reimbursement	100	-100	-100
855 04 em	Transfer to the conservation fund; off-highway motorcycle fees	61,100	18,900	18,900
855 04 fr	Transfer to transportation fund; disaster damage aids	<u>1,000,000</u>	<u>-1,000,000</u>	<u>0</u>
	Grand Total GPR	\$4,682,752,800	\$24,436,000	\$41,200,500
<b>Program Revenue (PR)</b>				
Revenue				
566 01 ho	Collections under multistate streamlined sales tax project	<u>\$41,000</u>	<u>\$0</u>	<u>\$0</u>
	Grand Total PR	\$41,000	\$0	\$0
<b>Segregated Revenue (SEG)</b>				
Agriculture, Trade and Consumer Protection				
115 01 w	Agricultural producer security; payments	\$200,000	\$0	\$0
Natural Resources				
370 05 bv	Resource aids - county forests, forest croplands and managed forest land aids	2,200,300	29,700	29,700
370 05 cx	Recreation aids - all-terrain vehicle and utility terrain vehicle safety enhancement program	297,000	9,400	23,800
370 05 dq	Aids in lieu of taxes - lands acquired before a specified date	780,000	0	0
370 05 dr	Aids in lieu of taxes - lands acquired after a specified date	6,570,100	0	0
Kickapoo Reserve Management Board				
385 01 r	Kickapoo valley reserve; aids in lieu of taxes	280,000	120,000	120,000
Transportation				
395 01 fs	Disaster damage aids, state funds	1,000,000	0	0
Children and Families				
437 02 q	Centralized support receipt and disbursement; interest	35,000	0	0
437 02 qm	Child support state operations and reimbursement for claims and expenses; unclaimed payments	100,000	0	0
Workforce Development				
445 01 sm	Uninsured employers fund; payments	5,500,000	0	0

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Veterans Affairs				
485 02 sm	Military funeral honors	\$304,500	\$0	\$0
Administration				
505 03 r	Low-income assistance grants	19,447,300	0	0
Revenue				
566 08 r	Retailer compensation	5,305,000	0	0
566 08 v	Vendor fees	937,000	0	0
Shared Revenue and Tax Relief				
835 03 q	Lottery and gaming credit	277,116,000	0	0
835 03 s	Lottery and gaming credit; late applications	665,600	184,400	184,400
855 01 rm	Payment of canceled drafts; segregated revenues	450,000	0	0
855 04 q	Terminal tax distribution	1,906,000	294,000	294,000
855 04 r	Petroleum allowance	300,000	-150,000	-150,000
855 04 s	Transfer to conservation fund; motorboat formula	13,499,400	-540,200	-308,900
855 04 t	Transfer to conservation fund; snowmobile formula	5,331,900	-25,100	-12,400
855 04 u	Transfer to conservation fund; all-terrain vehicle and utility terrain vehicle formula	2,842,400	116,600	255,300
Building Commission				
867 03 w	Bonding services	<u>1,024,200</u>	<u>0</u>	<u>0</u>
	Grand Total SEG	\$346,091,700	\$38,800	\$435,900
	Grand Total All Funds	\$5,028,885,500	\$24,474,800	\$41,636,400



## ATTACHMENT 2

### Current Law 2023-25 Estimates for Debt Service -- General Obligation Borrowing

<u>Statute, Agency and Purpose</u>		Base	<u>Change to Base</u>	
		<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>General Purpose Revenue (GPR)</b>				
Agriculture, Trade and Consumer Protection				
115 02 d	Principal repayment and interest	\$800	-\$100	-\$500
115 07 b	Principal repayment and interest, conservation reserve enhancement	999,000	-16,600	-153,700
State Fair Park Board				
190 01 c	Housing facilities principal repayment, interest and rebates	115,700	23,100	17,000
190 01 d	Principal repayment and interest	1,544,600	-217,500	469,100
Educational Communications Board				
225 01 c	Principal repayment and interest	1,949,500	240,300	477,000
Historical Society				
245 01 e	Principal repayment, interest, and rebates	4,613,500	7,700	1,747,100
Medical College of Wisconsin				
250 01 c	Principal repayment, interest, and rebates; biomedical research and technology incubator	2,880,000	-211,500	-699,100
250 01 e	Principal repayment and interest	450,400	58,600	11,800
Public Instruction				
255 01 d	Principal repayment and interest	904,700	69,200	458,200
University of Wisconsin System				
285 01 d	Principal repayment and interest	209,471,500	-11,399,100	31,963,000
Environmental Improvement Program				
320 01 c	Principal repayment and interest - clean water fund program	2,756,600	-621,200	692,800
320 02 c	Principal repayment and interest - safe drinking water loan program	3,730,400	-386,100	-354,900

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Natural Resources				
370 07 aa	Resource acquisition and development - principal repayment and interest	\$52,670,000	\$4,463,500	\$2,881,000
370 07 cb	Principal repayment and interest - pollution abatement bonds	0	0	0
370 07 cc	Principal repayment and interest - combined sewer overflow; pollution abatement bonds	278,500	-79,700	-237,600
370 07 cd	Principal repayment and interest - municipal clean drinking water grants	2,300	-800	-2,000
370 07 ea	Administrative facilities - principal repayment and interest	537,200	-128,300	-65,100
Transportation				
395 06 ad	Principal repayment and interest, contingent funding of southeast Wisconsin freeway megaprojects, state funds	16,293,800	1,307,700	-1,824,200
395 06 ae	Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	13,533,500	-1,262,200	-1,056,400
395 06 af	Principal repayment and interest, local roads for job preservation program, major highway and rehabilitation projects, southeast megaprojects, state funds	57,732,600	2,101,900	-6,710,800
Corrections				
410 01 e	Principal repayment and interest	37,439,200	-2,912,000	3,367,400
410 01 ec	Prison industries principal, interest and rebates	0	0	0
410 03 e	Principal repayment and interest	2,352,800	-223,000	-63,800
410 03 fm	Secured residential care centers for children and youth	298,600	-167,400	643,200
Health Services				
435 02 ee	Principal repayment and interest	16,583,400	5,145,900	15,179,500
Military Affairs				
465 01 d	Principal repayment and interest	6,487,900	-104,400	966,500
Veterans Affairs				
485 01 f	Principal repayment and interest	1,301,000	61,900	454,900
Administration				
505 04 es	Principal, interest, and rebates; general purpose revenue - schools	325,500	18,700	-227,300
505 04 et	Principal, interest, and rebates; general purpose revenue - public library boards	3,400	200	-2,300
505 05 c	Principal repayment and interest; Black Point Estate	192,900	35,600	-34,300
Miscellaneous Appropriations				
855 08 a	Dental clinic and education facility; principal repayment, interest and rebates	912,700	-210,600	-174,200

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Building Commission				
867 01 a	Principal repayment and interest; housing of state agencies	\$0	\$0	\$0
867 01 b	Principal repayment and interest; capitol and executive residence	2,520,600	322,600	181,300
867 03 a	Principal repayment and interest	30,182,500	-14,765,700	2,171,700
867 03 b	Principal repayment and interest	1,418,800	-139,500	91,100
867 03 bb	Principal repayment, interest and rebates; AIDS Network, Inc.	11,100	10,300	7,400
867 03 bc	Principal repayment, interest and rebates; Grand Opera House in Oshkosh	43,300	-7,700	-7,400
867 03 bd	Principal repayment, interest and rebates; Aldo Leopold climate change classroom and interactive laboratory	36,500	-7,700	-1,300
867 03 be	Principal repayment, interest and rebates; Bradley Center Sports and Entertainment Corporation	528,800	58,500	3,800
867 03 bf	Principal repayment, interest and rebates; AIDS Resource Center of Wisconsin, Inc.	29,500	27,400	19,600
867 03 bg	Principal repayment, interest, and rebates; Madison Children's Museum	9,300	8,500	6,100
867 03 bh	Principal repayment, interest, and rebates; Myrick Hixon EcoPark, Inc.	42,300	4,700	2,600
867 03 bj	Principal repayment, interest and rebates; Lac du Flambeau Indian Tribal Cultural Center	16,000	-9,000	-400
867 03 bL	Principal repayment, interest and rebates; family justice center	667,800	-35,400	-22,000
867 03 bm	Principal repayment, interest, and rebates; HR Academy, Inc.	97,000	-36,500	36,900
867 03 bn	Principal repayment, interest and rebates; Hmong cultural center	19,900	-100	-600
867 03 bo	Principal repayment, interest and rebates; psychiatric and behavioral health treatment beds; Marathon County	52,000	-52,000	-52,000
867 03 bq	Principal repayment, interest and rebates; children's research institute	848,600	185,100	-163,600
867 03 br	Principal repayment, interest and rebates	15,200	-5,300	-12,900
867 03 bt	Principal repayment, interest, and rebates; Wisconsin Agriculture Education Center, Inc.	305,500	34,200	1,000
867 03 bu	Principal repayment, interest, and rebates; Civil War exhibit at the Kenosha Public Museums	30,300	39,300	22,000
867 03 bv	Principal repayment, interest, and rebates; Bond Health Center	61,700	58,600	15,400
867 03 bw	Principal repayment, interest, and rebates; Eau Claire Confluence Arts, Inc.	935,000	80,800	-12,200
867 03 bx	Principal repayment, interest, and rebates; Carroll University	162,100	-8,700	-1,000
867 03 cb	Principal repayment, interest and rebates; Domestic Abuse Intervention Services, Inc.	34,300	-12,200	-100
867 03 cd	Principal repayment, interest, and rebates; K I Convention Center	113,700	-1,400	3,600
867 03 cf	Principal repayment, interest, and rebates; Dane County; livestock facilities	574,900	-323,400	-16,700
867 03 ch	Principal repayment, interest, and rebates; Wisconsin Maritime Center of Excellence	342,400	-9,300	-6,100
867 03 cj	Principal repayment, interest, and rebates; Norskedalen Nature and Heritage Center	8,800	0	47,300
867 03 cq	Principal repayment, interest, and rebates; La Crosse Center	327,800	-5,900	-10,700
867 03 cr	Principal repayment, interest, and rebates; St. Ann Center for Intergenerational Care, Inc.; Bucyrus Campus	338,100	-4,100	-7,300
867 03 cs	Principal repayment, interest, and rebates; Brown County innovation center	322,400	-3,300	-6,900
867 03 cv	Principal repayment, interest, and rebates; Beyond Vision; VisABILITY Center	52,000	302,700	319,400
867 03 cw	Principal repayment, interest, and rebates; projects	0	246,300	368,300
867 03 cx	Principal repayment, interest, and rebates; center	0	489,200	722,200

<u>Statute, Agency and Purpose</u>		Base	Change to Base	
		<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
867 03 cz	Museum of nature and culture	\$0	\$0	\$0
867 03 e	Principal repayment, interest, and rebates; parking ramp	<u>0</u>	<u>0</u>	<u>0</u>
	Grand Total GPR	\$476,510,200	-\$17,965,200	\$51,420,800
<b>Program Revenue (PR)</b>				
State Fair Park Board				
190 01 j	State fair principal repayment, interest and rebates	\$1,939,400	-\$731,700	-\$824,900
Historical Society				
245 01 j	Self-amortizing facilities; principal repayment, interest, and rebates	9,800	-7,800	-7,400
University of Wisconsin System				
285 01 gj	Self-amortizing facilities principal and interest	155,039,400	19,370,200	10,739,400
Corrections				
410 01 ko	Prison industries principal repayment, interest and rebates	45,200	-43,600	-40,500
Veterans Affairs				
485 01 go	Self-amortizing facilities; principal repayment and interest	4,162,200	-442,200	292,700
Administration				
505 05 g	Principal repayment, interest and rebates; parking	2,116,800	-48,700	-61,200
505 05 kc	Principal repayment, interest and rebates	22,068,200	721,300	2,307,700
Building Commission				
867 03 kd	Energy conservation construction projects; principal repayment, interest and rebates	375,800	-222,400	-34,500
867 03 km	Aquaculture demonstration facility; principal repayment and interest	<u>185,600</u>	<u>91,900</u>	<u>133,300</u>
	Grand Total PR	\$185,942,400	\$18,687,000	\$12,504,600
<b>Segregated Revenue (SEG)</b>				
Agriculture, Trade and Consumer Protection				
115 07 s	Principal repayment and interest; soil and water, environmental fund	\$4,740,300	\$142,000	\$835,600
Environmental Improvement Program				
320 01 t	Principal repayment and interest - clean water fund program bonds	7,000,000	-1,000,000	-2,500,000

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Natural Resources				
370 07 aq	Resource acquisition and development - principal repayment and interest	\$100	-\$100	-\$100
370 07 ar	Dam repair and removal - principal repayment and interest	135,100	-72,600	-66,800
370 07 at	Recreation development - principal repayment and interest	0	51,100	87,800
370 07 au	State forest acquisition and development - principal repayment and interest	13,500,000	0	0
370 07 bq	Principal repayment and interest - remedial action	1,346,900	80,800	410,700
370 07 br	Principal repayment and interest - contaminated sediment	1,955,200	-24,500	51,600
370 07 cq	Principal repayment and interest - nonpoint source grants	3,473,300	-812,400	-1,365,900
370 07 cr	Principal repayment and interest - nonpoint source	2,676,600	313,800	2,190,500
370 07 cs	Principal repayment and interest - urban nonpoint source cost-sharing	3,219,800	-171,400	696,200
370 07 ct	Principal and interest - pollution abatement, environmental fund	1,504,100	-606,200	-1,260,300
370 07 eq	Administrative facilities - principal repayment and interest	6,511,400	-127,600	632,200
370 07 er	Administrative facilities - principal repayment and interest; environmental fund	1,199,800	-74,300	-6,300
Transportation				
395 06 aq	Principal repayment and interest, transportation facilities, state highway rehabilitation, major highway projects, state funds	56,870,200	-720,800	3,738,200
395 06 ar	Principal repayment and interest, buildings, state funds	28,000	-200	-2,800
395 06 au	Principal repayment and interest, southeast rehabilitation projects, southeast megaprojects, and high-cost bridge projects, state funds	90,814,900	-6,402,400	-1,862,500
395 06 av	Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	12,129,200	-446,400	-471,900
Veterans Affairs				
485 04 qm	Repayment of principal and interest	<u>200</u>	<u>11,800</u>	<u>34,000</u>
	Grand Total SEG	\$207,105,100	-\$9,859,400	\$1,140,200
	Grand Total All Fund Sources	\$869,557,700	-\$9,137,600	\$65,065,600

<u>Statute, Agency and Purpose</u>		Base <u>2022-23</u>	<u>Change to Base</u>	
			<u>2023-24</u>	<u>2024-25</u>
Appropriation Obligation Bonds				
<b>General Purpose Revenue (GPR)</b>				
505 01 bq	Appropriation obligations repayment; tobacco settlement revenues			
	GPR	\$111,418,900	-\$212,000	\$8,787,800
	GPR-Lapse	<u>-9,807,100</u>	<u>9,802,100</u>	<u>9,280,100</u>
	Net GPR	\$101,611,800	\$9,590,100	\$18,067,900
505 01 br	Appropriation obligations repayment; unfunded liabilities under the Wisconsin Retirement System			
	GPR	\$199,760,900	-\$1,701,000	\$16,973,300
	GPR-Lapse	<u>-12,811,800</u>	<u>12,061,800</u>	<u>1,901,200</u>
	Net GPR	\$186,949,100	\$10,360,800	\$18,874,500